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ABSTRACT

This report analyzes the expected impact of an alternative state school finance system on school districts in Oregon. It presents findings of the research staff of the Committee on Equal Educational Opportunity of the Oregon Legislature. In a previous report, the research staff discussed three alternative school finance plans for Oregon; this report takes a close look at one of those alternatives, the Local Guaranteed Yield (LGY) plan. Using a computer simulation designed to predict the impact of various school finance plans, the staff analyzed the effects of the LGY plan at four different levels of state funding. In addition, they examined the possibility of adding regional equalization districts to the LGY plan, and they also analyzed the impact under the LGY plan of using true cash value for Portland and total true cash value for all other districts in the state. Included in the report are many tables displaying detailed data from the various analyses for each of 38 sample districts, as well as for the state as a whole. (JG)

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INTRODUCTION

The Committee on Equal Educational Opportunity met at Otter Crest on October 2-4 to consider three alternative school finance plans prepared by the staff of the committee. These three plans, plus discussions of Oregon's current school finance system, criteria for reform, and other school finance considerations are contained in a report entitled: "Alternative School Finance Plans for Oregon: A Staff Report." Copies of this report are available from the committee staff in the State Capitol.

At the October meeting the committee asked for more detailed information on Plan 1, the local guaranteed yield plan. Specifically, the staff was asked to prepare analyses of the impact of Plan 1 at four different levels of state funding for the committee's next meeting on Nov. 9-10. It was also asked to investigate the possibility of adding regional equalization districts to the local guaranteed yield plan. Finally, the staff was asked to analyze the impact of Plan 1 using adjusted true cash value for Portland and total true cash value for all other districts in the state. This second staff report presents the analyses requested by the committee, and specific staff recommendations.

At the Otter Crest meeting several suggestions were made which required changes in the computer simulation, and consequently led to changes in the impact of the local guaranteed yield plan on various school districts. Following are five of these changes.

1. For a variety of reasons the committee decided not to include a cost-of-living adjustment in a state school finance formula. The analyses in this report no longer contain this adjustment. The capability to make such an adjustment is still in the simulation, should this committee or the legislature decide to reconsider cost-of-living differences for various regions of the state.

2. The committee felt that the compensatory education adjustment, which provided aid only to school districts with more than 5% compensatory education students, would give districts an incentive to go out and find additional compensatory students to pull themselves over the 5% minimum level. This adjustment has been changed so the legislature can provide a specified number of dollars for those compensatory education children constituting fewer than 5% of a district's ADM, and a different allocation for the compensatory education children constituting over 5% of the district's ADM. The

runs presented in this report provide \$300 for each compensatory education student constituting up to 5% of a district's enrollment and \$600 for each student over 5% of a district's enrollment.

3. The first staff report recommended a 15% limitation on the growth of per pupil expenditures from non-federal receipts. The program has been changed so that this limitation does not apply to categorical grants from the state.

4. In order to properly simulate tax rates and receipts for future years, it is necessary to specify what percentage of 1973-74 expenditures will be maintained during the year to be analyzed. In the following analyses we assume that educational costs will rise 10% a year compounded for the next five years. In other words, in computing the effects of Plan 1 in 1978-79, everything increases 60% over 1973-74.

5. In the computer runs presented below, districts are presumed to maintain their current level of expenditures, and tax rates are permitted to vary. This is a change from the first report in

which we assumed districts would respond to changes in state aid by changing both their expenditures and their tax rates. That assumption created some confusion. Now the reader can see what happens to the tax rates in order to maintain the same level of expenditures, and make his or her own assumption about any changes in the level of expenditures which might occur.

LOCAL GUARANTEED YIELD PLAN

The local guaranteed yield plan, as described in the first staff report, attempts to reduce expenditure inequalities resulting from variations in the wealth of school districts and, at the same time, allow for local choice. Unlike the present system, in which wealthy districts may tax themselves at low rates and have expensive programs while poor districts must tax themselves at high rates to provide minimum expenditures per student, the local guaranteed yield plan guarantees that every district exerting the same tax effort receives approximately the same number of dollars to spend per child.

Essentially, a district, knowing the revenue levels guaranteed for each tax rate, selects its desired level of expenditure and corresponding tax rate. If the district does not have enough taxable property wealth to raise the guaranteed revenue from its tax rate, the state makes up the difference.

Districts with special conditions affecting their costs are entitled to additional funds to meet those extra costs. In the plan presented in this report, districts

with concentrations of children from low income families, handicapped children, and those with enrollment changes are given additional state support. Specifically, districts are given \$300 for each compensatory education student constituting less than 5% of the district's enrollment, and \$600 for each compensatory education student over 5% of a district's enrollment. Grants to reimburse districts for the excess costs of teaching handicapped children are treated in the same way they are under the current system. Districts with growing enrollment count all of their new students in computing state aid; those with declining enrollment count 75% of the decline, so as not to reduce state support too rapidly.

In response to the committee's request, the impact of the local guaranteed yield plan has been simulated at four levels of state support. The first would have required \$25.3 million of additional state support in 1973-74; the second, \$49.7 million; the third, \$75.2 million; and the fourth, \$95.5 million. A fifth computer run was made to show the impact of this plan in 1978-79, five years from the base year. The figures in Run 5 are based on several assumptions. First we

assumed that the state would maintain the same proportion of state/local support in 1978-79, as in 1973-74, about 30%. Second, we assumed that educational costs would increase on an average of 10% a year from 1973-74 to 1978-79, or 60% over the next five years. Therefore, in order to analyze the likely impact of the plan in 1978-79, the guarantee levels at tax rates of \$10, \$16 and \$22 were increased by 60%; as were those additional dollars guaranteed above these rates.

To help the reader compare the results of these five runs, summary data on state receipts and tax rates are shown for five districts: Reedsport, Eugene, Portland, Hermiston and Beaverton. More extensive data on the results of each run for thirty-eight sample districts are shown in Tables 1-25 in the Appendix. Upon request, the same data are available for every district in the state.

Table A provides basic data on the 5 districts for 1973-74 and 1978-79. The ADMW and true cash value estimates for 1978-79 are based on projections recently completed by the staff for every district for the next five years. The estimate of

unrestricted receipts for 1978-79 assumes that each district's expenditures increase by 10% a year.

Table B compares the impact of the 5 runs on the state receipts and tax rates of the 5 illustrative districts. Run 1 is for 1973-74 and costs the state \$25.3 million more than the present system. A district is guaranteed \$725 per ADMW if it levies a school tax rate of \$10 per \$1000 of true cash value. A district may increase its revenue by \$40 per ADMW for each additional dollar of its tax rate up to a total of \$965 per ADMW. From that point, a district may further increase per pupil expenditures by \$25 for each added tax dollar up to a maximum expenditure of \$1115.

Under this plan, if a district taxes itself at a rate between \$10 and \$22 but does not have enough taxable property wealth to produce the guaranteed amount, the state makes up the difference. Districts which raise more than the guaranteed amount simply receive no state equalization aid. Any district may tax itself above the \$22 maximum guarantee level but there is no equalization above this point.

TABLE A
BASIC DATA ON FIVE DISTRICTS

	Weighted ADM Simulated	73-74	78-79*	Adjusted True Cash Value per ADMW	73-74	78-79*	Total Unrestricted Receipts Simulated per ADMW**	73-74	78-79*
Reedsport	1,691.90	1,525.05	67,098.49	95,559.54	1,288.24	2,061.18			
Eugene	22,260.29	19,913.59	44,446.17	69,088.69	1,269.71	2,031.54			
Portland	70,290.56	58,481.51	67,790.33	117,309.87	1,159.50	1,855.20			
Hermiston	2,790.80	2,515.22	26,479.96	42,868.51	1,147.40	1,835.84			
Beaverton	21,896.59	23,483.39	47,375.79	68,578.26	1,337.55	2,140.08			

*Estimated

**Equals total non-federal receipts (except impact aid) less instructional, categorical and transportation receipts.

Aid for special education in 1973-74 is granted on the same basis as the present system. There is a grant of \$300 for each compensatory education student comprising less than 5% of a district's ADM, and of \$600

for each student comprising more than 5% of a district's ADM. The transportation grant is 75% of 1973-74 reimbursable costs.

Run 2 is the same as run 1 except that

TABLE B
ANALYSIS OF LOCAL GUARANTEED YIELD PLAN

Year Simulated	Run 1 \$25 million additional state aid	Run 2 \$50 million additional state aid	Run 3 \$75 million additional state aid	Run 4 \$100 million additional state aid	Run 5 State main- tains approx. 30% support
73-74	73-74	73-74	73-74	73-74	78-79
Local Guaranteed Yield Schedule					
Guarantee at \$10	725.00	770.00	780.00	800.00	1230.00
Guarantee at \$16	965.00	1010.00	1080.00	1160.00	1620.00
Guarantee at \$22	1115.00	1160.00	1290.00	1430.00	1860.00
Total State Receipts/ADMW					
Reedsport	42.20	58.72	129.86	189.72	61.97
Eugene	343.18	410.94	477.72	525.76	527.24
Portland	120.93	177.98	243.52	299.53	199.67
Hermiston	606.86	650.74	690.90	720.07	1021.74
Beaverton	228.18	300.26	424.28	496.59	492.28
Change in Total State Receipts/ADMW					
Reedsport	-191.62	-175.10	-103.96	-44.10	
Eugene	103.00	170.76	237.54	285.58	
Portland	-144.75	-87.70	-22.16	33.85	
Hermiston	170.07	213.94	254.11	283.28	
Beaverton	-10.42	61.66	185.68	257.99	

TABLE B (Continued)

Year Simulated	Run 1 \$25 million additional state aid	Run 2 \$50 million additional state aid	Run 3 \$75 million additional state aid	Run 4 \$100 million additional state aid	Run 5 State main- tains approx. 30% support.
73-74	73-74	73-74	73-74	73-74	78-79
Total School Tax Rate					
Reedsport	15.47	15.23	14.17	13.27	13.65
Eugene	18.28	16.76	15.25	14.17	20.62
Portland	15.56	14.72	13.75	12.92	15.53
Hermiston	18.35	16.69	15.18	14.08	17.76
Beaverton	21.08	19.56	16.94	15.42	22.20
Change in School Tax Rate					
Reedsport	2.98	2.74	1.68	.78	6.16
Eugene	-.91	-2.43	-3.94	-5.02	1.43
Portland	1.91	1.07	.10	-.73	1.89
Hermiston	1.79	.13	-1.38	-2.48	1.20
Beaverton	2.14	.62	-2.00	-3.52	3.26
Increased State Cost (in millions)	25.3	49.7	75.2	95.5	172.5
Percentage of State Support	26.7%	30.3%	34.2%	37.2%	31.2%

the local guaranteed yield at a \$10 local school tax rate is \$770. Above \$10 a district is guaranteed \$40 for each additional tax dollar up to \$16, or \$1,010 of expenditures per ADMW, and \$25 for each additional tax dollar between \$16 and \$22, or a total expenditure of \$1,160. Again there is no recapture and no equalization above \$22. The same provisions apply for special education students, compensatory education students and transportation. This run costs the state \$49.7 million more than the present school support program.

Run 3 would cost the state \$75 million more in 1973-74 than the current system. In this run the minimum guarantee and the number of dollars for each additional tax dollar are increased. At a local tax rate of \$10, a district is guaranteed \$780. For each additional tax dollar between \$10 and \$16, a district is guaranteed \$50 additional dollars. Above a \$16 local effort, or \$1,080 expenditures per ADMW, a district may raise \$35 for each additional tax dollar up to \$22, or a maximum expenditure of \$1,290. Everything else stays the same as runs 1 and 2.

Run 4 again changes both the minimum guarantee and the yield schedule. At \$10 a district is guaranteed a minimum of \$800 per ADMW. For each additional tax dollar up to \$16 it is guaranteed \$60; from \$16 to \$22, an additional \$45. This local guaranteed yield schedule would cost the state \$95.5 million more than the present system if every district maintained its current level of expenditures. Such a plan would increase the state share of school costs to 37.2% and lead to substantially lower local school tax rates.

Run 5 shows the results of the local guaranteed yield plan in 1978-79. It assumes that the state would choose to provide about 30% of the costs of public schools and that school costs would increase at 10% a year. Run 5, in other words, is like run 2 except that everything is increased by 60%. At a \$10 local tax rate a district would be guaranteed \$1,230 per ADMW. For each additional tax dollar up to \$16 it would be guaranteed \$65 per ADMW. From \$16 to \$22 it would be guaranteed \$40 per ADMW. Special education, compensatory education, and transportation grants are all increased by 60%. The cost to the state would be \$172.5 million above 1973-74 expenditures, leaving the state's percentage contribution at 31.2%

(about the same as run 2).

While estimates of this kind must be considered with caution, they do demonstrate that, given the assumptions we have made, local taxes would have to rise substantially over the next 5 years. The reason is that local property wealth per pupil is not increasing as rapidly as school costs. Actually, property values are projected to grow at about 8% a year. Thus, if expenditures are going to increase by more than 8% per year, either local tax rates will have to rise, or the state will have to furnish a larger percentage of the money.

REGIONAL EQUALIZATION DISTRICTS

Also at the Otter Crest meeting, Representatives Hansell and Eymann suggested that the staff examine the possibility of creating three regional districts to raise revenues for the support of schools within those districts.

The basic proposal calls for a uniform tax on all taxable property in the regional districts to raise a specified revenue per ADMW. The receipts generated regionally are distributed to the school districts in each region on a per pupil basis.

The intent is to find a method of taxing regionally-oriented facilities to increase their share of the burden for school support. Frequently, nuclear power plants, dams, and pipelines are not located in areas with many school children. Consequently they do not bear a fair share of the burden of school taxes in the larger region of which they are a part. By creating regional districts for equalization, their high value property can raise revenues to be used for schools throughout the region.

Another reason for the regional districts is to reduce the pressure on the state to assume more of the

costs of education. If the regions are large enough and if the variation in per pupil wealth among the districts is not too great, then much of the responsibility for equalizing expenditures among school districts could be transferred to the regional equalization districts.

Politically this appears to make good sense in Oregon. Citizens in Eastern Oregon are probably more willing to share their tax dollars with others in that part of the state than they are to see the money distributed to Portland. Similarly voters in the western part of the state would like to see their tax dollars stay as close to home as possible.

At the conclusion of the Otter Crest meeting, a subcommittee of Representatives Hansell, Rieke and Eymann was appointed to assist the staff in developing this idea. With the subcommittee's help, and some extensive reprogramming of the computer, it has been possible to show how such regional districts would work with the local guaranteed yield plan described above.

Each school district was classified into one of three regional districts. All districts east of the Cascades comprise

District I. District II consists of all districts west of the Cascades except those in Clackamas, Columbia, Multnomah and Washington counties which are included in District III. The districts were selected because of their similar tax and economic structures, and because people living in those areas identify with that region.

We calculated the total number of students and total property value for each regional district in 1973-74. We also projected the enrollment and TCV for each district in each year through 1978-79. The calculations of ADMW, TCV, TCV/ADMW and tax rate required to raise \$300/ADMW are shown in Table C.

The Eastern Oregon region has fewer students and less total property wealth than the two regions in western Oregon. However, it has slightly more wealth per student than Western Oregon and somewhat less than the metropolitan region (District III).

These differences in TCV/ADMW among the regional districts increase by 1978-79 because of expected enrollment declines and rising property wealth in the metropolitan region.

Despite these increases, the wealth variation is still very small compared to the variation which currently exists among individual school districts.

Once the three districts and their total property values are established, it is an easy matter to derive a tax rate for each region necessary to raise a certain number of dollars per ADMW. This tax rate is then levied against all taxable property in the region, and the revenues are paid back to the school districts on a per pupil basis.

To determine a school district's guaranteed expenditure level under the local guaranteed yield schedule, the regional equalization district tax rate becomes part of the local district's school tax rate. For example, a local district with a school tax rate of \$10 in a region with a tax rate of \$3 would be guaranteed expenditures for a tax effort of \$13.

The state equalization grant is determined by the total of the receipts from the local school levy and the regional grant. State aid to a school district would be calculated in the following manner:

TABLE C
BASIC DATA ON THE REGIONAL EQUALIZATION DISTRICTS

<u>DISTRICTS</u>	<u>ADMMW</u>	<u>TCV</u>	<u>TCV/ADMMW</u>	<u>Tax rate to raise \$300/ADMMW</u>
		<u>1973-74</u>		
I Eastern	73,767.63	\$3,541,079,697	\$48,003	6.25
II Western	232,891.61	10,331,405,463	44,361	6.76
III Metropolitan	209,574.21	10,711,503,685	51,111	5.87
		<u>1974-75</u>		
I Eastern	73,900.56	4,026,879,780	54,490	5.51
II Western	234,521.08	11,848,989,314	50,524	5.94
III Metropolitan	207,523.64	12,512,132,505	60,293	4.98
		<u>1975-76</u>		
I Eastern	73,311.83	4,197,975,446	57,262	5.24
II Western	231,308.73	12,592,194,650	54,439	5.51
III Metropolitan	204,969.86	13,399,475,996	65,373	4.59
		<u>1976-77</u>		
I Eastern	73,580.74	4,366,953,446	59,349	5.05
II Western	232,736.40	13,326,536,052	57,260	5.24
III Metropolitan	204,403.38	14,276,320,201	69,844	4.30

TABLE C (Continued)

<u>DISTRICTS</u>	<u>ADMM</u>	<u>TCV</u> <u>1977-78</u>	<u>TCV/ADMM</u>	<u>Tax rate to raise \$300/ADMM</u>
I Eastern	73,639.96	4,542,193,371	61,681	4.86
II Western	233,487.87	14,078,023,125	60,294	4.98
III Metropolitan	203,255.14	15,170,703,423	74,639	4.02
		<u>1978-79</u>		
I Eastern	73,208.08	4,711,640,257	64,360	4.66
II Western	232,571.82	14,809,824,542	63,678	4.71
III Metropolitan	200,607.41	16,043,186,151	79,973	3.75

$$\begin{array}{rcl} \text{The guaran-} & & \text{School tax} \\ \text{teed amount} & \text{minus} & \text{rate x} \\ & & \text{district} \\ & \text{tcv} & \\ \text{Regional} & & \text{Federal} \\ \text{Equaliza-} & \text{minus} & \text{forest fees,} \\ \text{tion Grant} & & \text{federal impact} \\ & & \text{aid, and common} \\ & & \text{school fund} \\ & & \text{receipts} \\ = & \text{State equalization} \\ \text{to the district} & & \end{array}$$

The impact of adding the regional equalization districts can be seen in Table D. It displays the results of four runs on the state receipts and tax rates in the five districts analyzed previously. More detailed data on thirty-eight sample districts are displayed in tables 26-45 in the Appendix.

Run 2 shows the impact of a local guaranteed yield plan costing approximately \$50 million more in 1973-74 without regional equalization. Run 6 demonstrates the effect of adding \$300 of regional equalization. For the same state costs, approximately \$50 million, the minimum guarantee level at a \$10 tax levy and the guarantee for each incremental tax dollar between \$16 and

\$22 are increased. State payments to all five districts, except Hermiston, increase, and local tax rates (which include the regional rate) decrease relative to Run 2. This is possible because wealthy areas previously taxed at low rates are now paying more of the costs for schools in the region. Hermiston's state receipts fall because it now receives revenue recaptured from wealthier areas under the regional tax levy and distribution system, thus reducing the need for state aid.

Another way of illustrating the effect of the regional equalization districts is to find out what the state cost would have been, had the same local guaranteed yield schedule used in Run 6 been used without regional equalization. This can be done by comparing Run 3 from Table B and Run 6 from Table D. Both have the same LGY schedule. Run 3, however, costs the state \$75.2 million more than in 1973-74, and Run 6 would cost \$54.3 million more. By adding a regional equalization grant of \$300 per ADMW, the state saves \$20.9 million.

In Run 7 the regional equalization grant is increased to \$600 per ADMW. This saves the state an additional \$20.4 million.

TABLE D
REGIONAL EQUALIZATION DISTRICTS PLANS

Year Simulated	Run 2 Without Regional Equalization		Run 6 \$300 Regional Equalization		Run 7 \$600 Regional Equalization		Run 8 \$500 Regional Equalization	
	1973-74	1973-74	1973-74	1973-74	1973-74	1973-74	1978-79	1978-79
Local Guaranteed Yield Schedules								
Guarantee at \$10	770.00	780.00	780.00	1310.00				
Guarantee at \$16	1010.00	1080.00	1080.00	1700.00				
Guarantee at \$22	1160.00	1290.00	1290.00	1940.00				
Total State Receipts/ADMW								
Reedsport (11)	58.72	230.35	330.84	369.90				
Eugene (11)	410.94	453.39	427.47	660.68				
Portland (111)	177.98	296.02	348.52	241.09				
Hermiston (1)	650.74	549.54	408.18	918.26				
Beaverton (111)	300.26	370.20	316.12	507.79				
Change in Total State Receipts/ADMW								
Reedsport	-175.10	-3.47	97.02					
Eugene	170.76	213.21	187.30					
Portland	-87.70	30.34	82.84					
Hermiston	213.94	112.75	-28.61					
Beaverton	61.66	131.60	77.52					

TABLE D (Continued)

Year Simulated	Run 2 Without Regional Equalization		Run 6 \$300 Regional Equalization		Run 7 \$600 Regional Equalization		Run 8 \$500 Regional Equalization	
	1973-74	1973-74	1973-74	1973-74	1978-79	1978-79	1978-79	1978-79
Total School Tax Rate								
Reedsport	15.23	14.96	15.75	18.04				
Eugene	16.76	15.81	16.41	19.31				
Portland	14.72	14.42	15.09	17.18				
Hermiston	16.69	15.44	15.70	16.28				
Beaverton	19.56	17.62	18.30	20.93				
Change in School Tax Rate								
Reedsport	2.74	2.47	3.24	5.55				
Eugene	-2.43	-3.38	-2.78	.12				
Portland	1.07	.77	1.44	3.53				
Hermiston	.13	-1.12	-.86	.28				
Beaverton	.62	-1.32	-.64	7.99				
Increased State Cost (in millions)	\$19.7	54.3	33.9	174.3				
Proportion of State Support	30.3%	31.1%	27.7%	31.3%				

Run 8 illustrates the likely effect of the regional equalization plan in Run 6, for the year 1978-79. Again, as in the other runs for 1978-79, school costs are presumed to increase 10% annually and state support is assumed to remain at approximately 30% of total cost. The regional equalization grant, the guarantees in the local guaranteed yield schedule, and special grants are increased 10% annually or 60% in total.

The results are the same as before. With school costs rising more rapidly than property values, either local taxes must rise or the state share of school costs must increase. Since we assume the state's share of costs remains the same, local tax rates in most districts have to rise substantially.

In all of these runs the same provisions for special education, compensatory education, and transportation remain the same. Districts remain free to tax their property above the \$22 per \$1,000 maximum rate without equalization, and there is no recapture by the state. The major difference between the regional equalization district plans and the straight local

guaranteed yield plans is that there is a substantial amount of redistribution (or recapture) of revenue from wealthy districts to poor districts within the three equalization districts. This means that a large part of the burden of equalization shifts from the state to the equalization districts. School districts, therefore, would receive more equal allocations per pupil from the state than if the state had to provide all of the equalization.

A major disadvantage of the regional equalization idea is that it is somewhat complicated and runs counter to the criterion of simplicity. It is probably easier to understand, however, than the current IED equalization levy which would be eliminated by this plan.

URBAN FINANCE ADJUSTMENT

Finally, the staff was asked to analyze the impact of using the Cherry adjustment (the proportion of true cash value available for the support of schools) for Portland alone. For all other districts, state aid would be based on their total true cash value as presently computed. Table E compares two runs (2 and 9) which cost the state approximately \$50 million more in 1973-74: Run 2 without the Cherry adjustment for Portland, and Run 9 with it. In order to keep the state costs at about the same level, the guarantee at \$10 per \$1000 of TCV had to be reduced in Run 9 to \$760 from \$770 in Run 2. All other features of the two runs are the same, except that no compensatory education grants are provided in Runs 9 and 10.

By 1978-79 the situation for Portland changes somewhat, again because of declining enrollment and increasing property values. With these projected conditions, Portland's eligibility for state school aid falls, even with the Cherry adjustment.

This adjustment would assist the Portland school district substantially in 1973-74. It provides about \$10 million of additional state funds for Portland. Many other school districts in the state would receive less money because there are no grants for compensatory education in this plan. Portland's state receipts per ADMW increase from \$177.98 to \$327.49 in 1973-74. The result is that to maintain its present level of expenditures, Portland's local tax rate can fall from \$14.72 per \$1000 in Run 2 to \$11.69 in Run 9.

TABLE E
ANALYSIS OF CHERRY ADJUSTMENT

	Run 2	Run 9	Run 10
	No Adjustment	With Cherry Adjustment	With Cherry Adjustment
Year Simulated	1973-74	1973-74	1978-79
Local Guaranteed Yield Schedule			
Guarantee at \$10	770.00	760.00	1230.00
Guarantee at \$16	1010.00	1000.00	1620.00
Guarantee at \$22	1160.00	1150.00	1860.00
Total State Receipts/ADMW			
Reedsport	58.72	35.82	49.16
Eugene	410.94	383.21	507.57
Portland	177.98	327.49	277.69
Hermiston	650.74	632.60	1008.47
Beaverton	300.26	281.34	487.65
Change in Total State Receipts/ADMW			
Reedsport	-175.10	-198.00	
Eugene	170.76	143.03	
Portland	-87.70	61.81	
Hermiston	213.94	195.81	
Beaverton	61.66	42.74	

TABLE E (Continued)

Year Simulated	Run 2		Run 9		Run 10	
	No Adjustment	1973-74	With Cherry Adjustment	1973-74	With Cherry Adjustment	1978-79
Total School Tax Rate						
Reedsport	15.23	15.44	18.65			
Eugene	16.76	17.10	20.62			
Portland	14.72	11.69	14.15			
Hermiston	16.69	17.06	17.76			
Beaverton	19.56	19.90	22.20			
Change in School Tax Rate						
Reedsport	2.74	2.95	6.16			
Eugene	-2.43	-2.09	1.43			
Portland	1.07	-1.96	.50			
Hermiston	.13	.50	1.20			
Beaverton	.62	.96	3.26			
Additional State Dollars (in millions)	49.7	48.8	166.1			
Proportion of State Aid	30.3%	30.7%	31.0%			

STAFF RECOMMENDATIONS

1. Prepare an Equal Educational Opportunity bill for consideration by the 1975 Oregon legislature. (A draft bill and an analysis of its impact for the next biennium should be available at the committee meeting on November 9.) The bill would contain the features outlined below. The numbers reflect increases of 10% a year compounded from those in the simulation, which were based on 1973-74 figures.
 - a. State equalization aid in 1975-76 would be based on a local guaranteed yield program which would guarantee \$1000 per ADMW at a \$10/\$1000 tax rate, \$55 for each additional dollar of tax up to \$16, and \$35 for each additional dollar of tax between \$16 and \$22, up to a maximum of \$1540.
 - b. Districts would be free to tax themselves above \$22 per \$1000.
 - c. Districts would receive grants of \$360 for each compensatory education student constituting less than 5% of a district's population. These grants should increase annually at the same rate as other school costs.
 - d. Districts would receive grants for necessary small schools much as they do under the present system.
 - e. Transportation reimbursement would be equal to 75% of the approved transportation costs of the previous year.
 - f. Districts would receive equalization aid for 100% of enrollment growth and 75% of enrollment decline.
 - g. The unrestricted receipts of districts would be limited to a per student increase of 15% in any one year.
 - h. The local guaranteed yield schedule would increase annually at a rate equal to the average increase in school expenditures in the state.
 - i. If the legislative appropriation did not cover the state's share of school costs, each district's state equalization allocation would be reduced by an equal number of dollars per pupil.
 - j. Establishment of regional equalization districts to raise \$360 in 1975-76 per ADMW in each region. These funds would be distributed to the school districts in the region on a per pupil basis. The district-wide tax required to raise the \$360 would be added to the local tax in determining the

district's state guarantee. The \$360 would be added to the amount raised locally in computing the district's state allocation. The amount raised by the regional equalization districts should also be increased to keep pace with rising school costs. This will substitute for the IED equalization function.

2. Endorse Interim Education Committee bill requiring unification of all school districts by March 31, 1976.

3. Prepare legislation to fund a policy studies unit in the Department of Education responsible for maintaining and utilizing the Oregon School Finance Simulation, and for advising the Superintendent of Public Instruction on policy issues related to education.

4. Prepare legislation to fund a school facilities section in the Department of Education responsible for maintaining a current school facilities inventory, and advising the Superintendent of Public Instruction on policy matters related to the construction and maintenance of school facilities in the state.

5. Prepare legislation reforming

the state system of grants for special education. The legislation should require the preparation of a comprehensive plan for special education in Oregon. It should also provide funds to prepare analyses of the cost of providing services to each type of handicapped children by alternative program models. These cost estimates would become the basis by which the state reimburses districts for the excess costs of special education programs. The legislation should aim at funding the excess costs of providing special education programs for all handicapped students in the state.

6. Prepare a constitutional amendment eliminating the current 6% limitation on expenditures for schools, and substituting a limitation requiring voter approval when expenditures per pupil increase faster than the cost of living. The current limitation denies voters a reasonable alternative to the budget proposed by the school district. A limitation tied to the changes in student population and changes in the cost of living would permit districts to operate without voter approval. Such a limitation would give districts the option of asking voters for additional funds to support new programs.

TABLE 1
\$25 MILLION LOCAL GUARANTEED
YIELD PLAN: DECISIONS

D100 YEAR TO BE SIMULATED		1973-74	
D101	KINDERGARTEN COST FACTOR	0.50	
D102	GRADES 1-4 COST FACTOR	1.00	
D103	GRADES 5-12 COST FACTOR	1.50	
D116	COMPENSATORY (AFDC) COST FACTOR	0.0	
D117	COMPENSATORY (INCOME) COST FACTOR	0.0	
D118	CAREER EDUCATION COST FACTOR	0.0	
D120	NECESSARY SMALL SCHOOL COST FACTOR	0.0	
D200	FLAT GRANT PROGRAM	NO	
D202	AMOUNT OF FLAT GRANT (\$/ADM)	0.0	
D210	FOUNDATION PROGRAM	NO	
D212	AMOUNT OF FOUNDATION (\$/ADM)	0.0	
D215	FNDN RECD LOCAL EFFORT (\$/1000)	0.0	
D220	LOCAL GUARANTEED YIELD (LGY)	YES	
D222	LGY REQUIRED LOCAL EFFORT (\$/1000)	10.00	
D225	LGY AMT AT RECD LOCAL EFFORT (\$/ADM)	725.00	
D228	LGY LOWER LINE RATE (\$/MILL/ADM)	40.00	
D231	LGY UPPER LINE RATE (\$/MILL/ADM)	25.00	
D234	LGY MIN POINT TAX RATE (\$/1000)	16.00	
D237	LGY MAX ALLOWED TAX RATE (\$/1000)	22.00	
D238	DIST ALLOWED TO TAX ABOVE LGY MAX RATE	YES	
D240	DISTRICT TAX RATE	MAINT XP	
D241	ELEMENTARY SPECIFIED TAX RATE (\$/1000)	0.0	
D242	HIGH SCHOOL SPECIFIED TAX RATE (\$/1000)	0.0	
D243	UNIFIED SPECIFIED TAX RATE (\$/1000)	0.0	
D244	PERCENT OF 73-74 EXPEND TO BE MAINTAINED	100.00	
D245	TAX RATE LIMIT	NO	
D247	AMT RAISED BY EQ DIST9 (\$/ADM)	0.0	
D301	GRANT FOR KINDERGARTEN (\$/STUDENT)	0.0	
D303	GRANT FOR SPECIAL STUDENTS (% OF 73-74)	100.00	
D316	GRANT FOR COMP ED (1ST 5% OF ADM)	300.00	
D317	GRANT FOR COMP ED (OVER 5% OF ADM)	600.00	
D318	GRANT FOR CAREER ED (\$/STUDENT)	0.0	
D320	GRANT FOR NECESSARY SMALL SCHOOLS (\$/STUD)	0.0	
D330	TRANSPORTATION PRESENT ALLOTMENT	NO	
D331	TRANSPORTATION PERCENT OF REIMB COSTS	75.00	
D338	DEBT SERVICE PERCENT OF PRESENT EXPEND	0.0	
D340	BASIS FOR DISTRICT TYPE ADJUSTMENT	PRESENT	
D345	TCV YEAR USED IN EQUALIZATION PROGRAMS	PREVIOUS	
D350	NON-RESIDENTIAL TCV LOCALLY TAXABLE	YES	
D351	NON-RESIDENTIAL TCV TAXABLE BY IED	YES	
D360	STATE RECAPTURE ALLOWED	NO	
D361	DISTRICTS HELD HARMLESS	NO	
D362	COST OF LIVING ADJUSTMENT	NO	
D363	MAX % INCREASE IN TOT RCPTS OVER 73-74	15.00	
D364	USE CHERRY FACTOR FOR PORTLAND	NO	
D400	DISTRICTS PRINTED	SAMPLE 2	
D401	PRINT ORDER	COUNT	

TABLE 2 \$25 MILLION LOCAL GUARANTEED
YIELD PLAN: RESULTS

THE FOLLOWING DATA ARE REPORTED FOR A REPRESENTATIVE SAMPLE OF SCHOOL DISTRICTS, BUT THE TOTALS OR MEANS ARE FOR THE WHOLE STATE.

SCHOOL DISTRICT NAME	WEIGHTED ADM SIMULATED	PRESENT YEAR ADJ TCY	TOT OPER TAX RATE SIM	OPER TAX RATE DIF	TOTAL STATE RCPT SIM	TOTAL STATE RCPT DIF	TOT RECEIPTS SIMULATED	TOT RECEIPTS DIFFERENCE
PER ADM	PER ADM	PER ADM	PER ADM	PER ADM	PER ADM	PER ADM	PER ADM	PER ADM
BAKER NO. 5J	3006.30	37152.90	13.64	2.87	398.23	95.52	1192.03	141.71
OAK GROVE NO. 4	200.00	23904.33	7.96	-1.19	583.30	-27.96	1127.48	53.
CORVALLIS NO. 509J	8098.09	45176.69	26.44	5.82	272.02	237.81	1733.64	213.
LAKE OSWEGO NO. 7J	7066.59	43765.06	19.39	2.19	314.15	46.94	1527.35	167.39
OREGON CITY NO. 62	6538.50	41538.87	12.97	-1.21	463.59	142.08	1123.03	106.22
NINETY-ONE NO. 91	400.00	32226.50	7.06	0.28	564.29	129.97	1169.66	128.
ASTORIA NO. 1	2220.00	39190.44	16.08	5.12	390.40	82.71	1584.67	155.
CUOS BAY NO. 9	6584.40	40373.96	18.55	-0.67	422.22	119.96	1287.34	91.00
NORTH BEND NO. 13	3751.30	36728.62	15.61	-1.61	528.33	157.41	1306.33	88.84
BEND NO. 1	6052.00	51026.99	15.34	0.32	307.16	76.31	1282.16	93.77
REDMOND NO. 2J	3580.60	36175.75	18.54	0.62	485.78	147.04	1368.59	134.
SOUTH UMPQUA NO. 19	2554.00	24564.82	12.05	3.47	569.71	123.89	1201.13	70.
REDSPOUT NO. 105	1691.90	67098.49	15.47	2.98	42.20	-191.62	1337.83	99.42
CLEX NO. 11	59.22	183985.90	7.81	-3.83	253.99	-162.29	1839.64	18.68
BURNS UN NO. 2	653.90	42114.67	8.79	1.89	213.15	-17.88	1397.36	47.
HOOD RIVER NO. 1	3465.07	42828.28	20.36	2.19	270.21	25.76	1517.23	119.
ASHLAND NO. 5	3235.00	38423.11	15.25	-1.18	427.01	166.18	1214.60	80.63
MEDFORD NO. 549	10882.59	41992.99	13.68	-1.58	366.84	96.70	1072.15	59.68
KLAMATH FALLS NO. 1	2125.00	47821.37	9.65	1.06	278.44	46.57	1376.69	131.
PUSH NO. 18	8.05	48294.41	3.37	-1.65	86.96	-132.39	2825.84	38.
EUGENE NO. 4J	22260.29	44446.17	18.28	-0.91	343.18	103.00	1339.03	72.70
SPRINGFIELD NO. 19	10689.84	39700.19	18.78	0.32	399.49	166.65	1332.42	107.70
CRESMELL NO. 40	1092.40	30679.12	15.25	0.53	598.75	164.25	1278.82	120.75
MC KENZIE NO. 68	481.05	171366.42	9.49	-5.46	157.47	-112.77	2018.17	93.
SCIO NO. 95C	923.10	2539.02	12.45	2.66	578.54	157.62	1053.97	68.
CENTRAL LINN NO. 552	1065.50	92260.55	12.78	-1.31	86.60	-154.24	1432.10	37.21
HARPER NO. 66	110.50	69795.57	16.34	-0.57	73.83	-181.62	1274.17	26.71
SALEM NO. 24J	24494.19	43066.86	15.86	-1.06	377.42	108.58	1332.26	107.
CASCADE UN NO. 5	1330.00	23627.67	10.98	1.69	679.93	217.00	1350.24	105.
PORTLAND NO. 1J	70290.56	67790.33	15.56	1.91	120.93	-144.75	1374.00	67.77
PARKROSE NO. 3	5745.77	50635.40	14.75	-0.17	345.91	78.78	1214.95	143.25
FRESHAM NO. 4	3400.00	35476.60	12.66	1.46	512.54	144.04	1413.59	143.77
FALLS CITY NO. 57	218.00	38109.75	11.95	-2.18	598.87	170.76	1452.41	83.
SHERMAN UN NO. 1	231.40	108781.04	6.02	0.79	120.88	-159.82	1837.52	47.
HEMISTON NO. 8	2790.80	26479.66	18.35	1.79	606.86	170.07	1249.94	91.36
PENDELTON NO. 16R	4006.92	41392.41	16.20	-2.25	361.29	63.60	1167.37	75.87
REDOVILLE NO. 29	875.00	24810.24	6.25	-1.53	634.12	187.81	1143.57	121.
BEAVERTON NO. 40J	21096.59	47375.79	21.00	2.14	228.18	-10.42	1581.09	116.
TOTAL OR MEAN	510233.45	47621.84	3909.21	9.39	342.57	48.92	1323.83	95.76

TABLE 3 \$25 MILLION LOCAL GUARANTEED
YIELD PLAN: STATISTICAL SUMMARY
SCHEDULE FINANCE STATISTICAL SUMMARY

VARIABLES	RANGE	DISTRICT	VALUE
WEIGHTED ADM SIMULATED			
	HIGH	PONTIAC NO. 11	70290.50
	90TH TITLE	GRESHAM NO. 9	3400.00
	80TH TITLE	REDSPOUT NO. 105	1691.90
	MEDIAN	CARLTON NO. 11	337.00
	20TH TITLE	PRATON NO. 50	81.40
	10TH TITLE	ARON NO. 61	30.40
	LOW	FLORA NO. 12	4.92
PRESNT YEAR ADJ FLV PER ADM			
	HIGH	BROTHERS NO. 15	537760.75
	90TH TITLE	MELIX NO. 1 N	132135.50
	80TH TITLE	IRISH BEND NO. 24	86077.50
	MEDIAN	NORTH DRUGLAS NO. 22	43991.05
	20TH TITLE	SANDY NO. 46	32059.02
	10TH TITLE	ORIENT NO. 6J	27907.15
	LOW	KNOX BUTTE NO. 19	16119.33
TOT OPER TAX RATE SIM			
	HIGH	PO-ERS NO. 31	20.39
	90TH TITLE	PILOT ROCK NO. 2	18.66
	80TH TITLE	BROOKINGS-HARBOR 17	15.99
	MEDIAN	WYATT NO. 63J	10.55
	20TH TITLE	DIAMOND NO. 7	6.77
	10TH TITLE	FLOBA NO. 32	5.77
	LOW	SODHOUSE NO. 32	1.67
PROP TAX RATE DIF			
	HIGH	TRUV NO. 54	11.79
	90TH TITLE	CROFTT NO. 39	3.21
	80TH TITLE	SEASIDE NO. 10	1.62
	MEDIAN	CROCK COUNTY UNIT	-0.19
	20TH TITLE	DALLAS NO. 2	-1.62
	10TH TITLE	ALSEA NO. 7J	-2.44
	LOW	SODHOUSE NO. 32	-6.94
TOTAL STATE RCPT SIM PER ADM			
	HIGH	NORTH SANTIAM NO. 12	868.26
	90TH TITLE	CRESSBELL NO. 40	598.75
	80TH TITLE	VERMONTA NO. 47J	532.06
	MEDIAN	BEAVER NO. 6	350.71
	20TH TITLE	SANDHIDE NO. 30	107.53
	10TH TITLE	TRULF LYNX NO. 123	66.96
	LOW	BROGAN NO. 1	24.61
TOTAL STATE RCPT DIF PER ADM			
	HIGH	COTTELL NO. 107	352.76
	90TH TITLE	HAMILTON CREEK NO. 33	192.92
	80TH TITLE	NORTH RENO NO. 13	157.41
	MEDIAN	ASTORIA NO. 1	62.71
	20TH TITLE	UPPER CLETO NO. 23	-171.22
	10TH TITLE	MELIX NO. 1 R	-164.55
	LOW	DOUBLE O NO. 26	-445.65
TOT RECEIPTS SIMULATED PER ADM			
	HIGH	PISTOL RIVER NO. 16	5200.11
	90TH TITLE	CULVER NO. 4	2036.69
	80TH TITLE	SILVER LAKE NO. 14	1737.27
	MEDIAN	CLIXIE PAIRE NO. 25	1291.56
	20TH TITLE	MYSTLE POINT NO. 41	1133.50
	10TH TITLE	SCOVILLE NO. 13	1041.54
	LOW	EVERGREEN NO. 10	760.13
TOT RECEIPTS DIFFERENCE PER ADM			
	HIGH	MARRISBURG UM NO. 5J	547.63
	90TH TITLE	RETMAN NO. 63	170.33
	80TH TITLE	CRUIS-APLEGATE NO. 66	139.14
	MEDIAN	GROVER NO. 39	60.62
	20TH TITLE	PLUSA NO. 18	38.56
	10TH TITLE	MY VERNON NO. 6	25.01
	LOW	SODHOUSE NO. 32	-142.42

TABLE 4 \$25 MILLION LOCAL GUARANTEED
YIELD PLAN: STATE RECEIPTS COMPONENTS

THE FOLLOWING DATA ARE REPORTED FOR A REPRESENTATIVE SAMPLE OF SCHOOL DISTRICTS, BUT THE TOTALS OR MEANS ARE FOR THE WHOLE STATE.

SCHOOL DISTRICT NAME	STATE LGY EQUALITY SIM PER ADM	INSTR CATEG RCPT SIM PER ADM	TRANSPORT RCPT SIM PER ADM	TOT INTENDED RECEIPTS SIM PER ADM	TOTAL LOCAL RECEIPTS SIM PER ADM	TOTAL NONFED RECEIPTS SIM PER ADM	TOTAL NONFED RECEIPTS DIFF PER ADM	TOTAL STATE RCPT DIFF
BAKER NO. 5J	349.82	20.98	23.83	36.96	718.36	1153.57	141.31	294802.1
OAK GROVE NO. 4	452.46	1.09	27.00	11.04	444.64	1038.98	53.14	47591.6
CORVALLIS NO. 509J	196.13	39.05	33.27	14.65	1424.57	1711.24	213.10	-184740.7
LAKE OSCELO NO. 7J	274.72	13.37	22.07	16.70	1188.43	1519.28	167.39	331683.50
OREGON CITY NO. 62	417.69	15.49	27.09	13.00	632.68	1109.27	108.22	931570.56
NINETY-ONE NO. 91	511.40	2.25	47.14	17.50	556.62	1138.41	128.98	51986.1
ASTORIA NO. 1	343.51	16.57	26.30	12.84	1133.59	1536.82	155.55	183605.4
COOS BAY NO. 9	348.95	34.54	35.01	23.24	806.30	1251.75	91.65	789838.75
NORTH BEND NO. 13	475.30	21.49	27.94	19.99	712.23	1260.56	88.84	590504.75
BEND NO. 1	261.81	12.04	30.10	31.05	899.17	1237.38	93.72	461824.7
REDMOND NO. 2J	438.97	12.94	30.63	29.58	820.09	1335.46	134.81	497068.8
SOUTH UMPQUA NO. 19	512.63	22.36	30.12	114.48	420.34	1103.54	70.85	316426.8
REDSPOUT NO. 105	0.0	10.04	28.67	111.11	1173.65	1366.96	99.42	-324186.94
OLEX NO. 11	0.0	0.0	250.85	26.52	1559.14	1839.64	18.68	-6364.84
BURNS UN NO. 2	170.45	4.60	35.80	52.94	1113.81	1379.90	47.11	-11689.1
HOOD RIVER NO. 1	202.51	15.57	48.42	75.65	1130.15	1476.00	119.71	89273.1
ASHLAND NO. 5	373.89	35.55	13.98	23.94	751.18	1202.13	80.65	343481.81
MEDFORD NO. 549	329.44	14.85	18.84	24.66	660.33	1051.82	59.88	1052322.00
KLAMATH FALLS NO. 1	194.96	63.73	15.09	68.24	966.34	1313.02	131.35	98966.3
PLUSH NO. 18	0.0	0.0	83.85	137.76	2601.12	2825.84	38.38	-1548.7
EUGENE NO. 4J	292.50	35.81	11.12	59.79	913.67	1316.64	72.22	229752.00
SPRINGFIELD NO. 19	344.95	27.67	23.15	59.04	835.58	1294.11	107.70	1379224.00
CREWELL NO. 40	521.77	42.14	31.07	55.86	570.59	1229.20	120.35	201273.5
MC KENZIE NO. 68	0.0	47.55	105.50	59.37	1712.74	1929.58	93.67	-54249.9
SCIO NO. 95C	501.08	26.62	47.68	35.33	391.77	1005.64	68.50	145494.7
CENTRAL LINN NO. 552	0.0	19.50	63.59	35.22	1265.04	1386.85	37.21	-167424.63
HARPER NO. 66	0.0	0.0	70.35	11.76	1176.60	1262.40	26.71	-20068.57
SALEM NO. 24J	323.53	29.58	42.42	28.75	864.73	1270.90	107.51	2659534.0
CASCADE UN NO. 5	613.72	20.41	16.65	14.06	601.36	1295.35	105.03	28615.6
PORTLAND NO. 1J	0.0	99.98	19.65	22.18	1133.02	1276.13	67.35	-10174753.00
PARKROSE NO. 3	306.92	16.25	18.60	14.71	832.82	1193.44	61.25	452628.00
GRESHAM NO. 4	466.79	11.70	30.84	6.47	813.40	1402.42	143.20	489721.8
FALLS CITY NO. 57	491.86	71.56	31.68	7.80	813.63	1420.30	83.53	37224.6
SHERMAN UN NO. 1	0.0	9.33	108.29	13.73	1700.79	1835.40	47.74	-36982.7
HERMISTON NO. 8	561.94	12.07	29.74	15.01	558.36	1180.25	91.36	474463.44
HEMLOCK NO. 16H	308.80	13.33	35.71	18.25	740.88	1140.42	75.87	314987.10
REDVILLE NO. 29	599.32	6.17	25.42	14.06	478.09	1126.26	121.04	164334.5
BEAVERTON NO. 48J	109.86	10.22	24.64	8.22	1136.01	1372.41	116.49	-220100.9
TOTAL OR MEAN	276.14	33.21	29.61	31.41	910.85	1284.92	95.76	25255087.06

TABLE 6 \$50 MILLION LOCAL GUARANTEED
YIELD PLAN: DECISIONS

D100	YEAR TO BE SIMULATED	1973-74	
D101	KINDERGARTEN COST FACTOR	0.50	
D102	GRADES 1-8 COST FACTOR	1.00	
D103	GRADES 9-12 COST FACTOR	1.30	
D116	COMPENSATORY (AFDL) COST FACTOR	0.0	
D117	COMPENSATORY (INCOME) COST FACTOR	0.0	
D118	CAREER EDUCATION COST FACTOR	0.0	
D120	NECESSARY SMALL SCHOOL COST FACTOR	0.0	
D200	FLAT GRANT PROGRAM	NO	
D202	AMOUNT OF FLAT GRANT (\$/ADM)	0.0	
D210	FUNDATION PROGRAM	NO	
D212	AMOUNT OF FUNDATION (\$/ADM)	0.0	
D215	FUND. REUD LOCAL EFFORT (\$/1000)	0.0	
D220	LOCAL GUARANTEED YIELD (LGY)	YES	
D222	LGY REQUITED LOCAL EFFORT (\$/1000)	10.00	
D225	LGY AMT AT REUD LOCAL EFFORT (\$/ADM)	770.00	
D228	LGY LOWER LINE RATE (\$/BILL/ADM)	40.00	
D231	LGY UPPER LINE RATE (\$/BILL/ADM)	25.00	
D234	LGY KTM POINT TAX RATE (\$/1000)	16.00	
D237	LGY MAX ALLOC-ED TAX RATE (\$/1000)	22.00	
D238	DIST ALLOWED TO TAX ABOVE LGY MAX RATE	YES	
D240	DISTRICT TAX RATE	MAINT XP	
D241	ELEMENTARY SPECIFIED TAX RATE (\$/1000)	0.0	
D242	HIGH SCHOOL SPECIFIED TAX RATE (\$/1000)	0.0	
D243	UNITED SPECIFIED TAX RATE (\$/1000)	0.0	
D244	PERCENT OF 73-74 EXPLND TO BE MAINTAINED	100.00	
D245	TAX RATE LIMIT	NO	
D247	AMT RAISED BY EQ DIST9 (\$/ADM)	0.0	
D301	GRANT FOR KINDERGARTEN (\$/STUDENT)	0.0	
D303	GRANT FOR SPECIAL STUDENTS (% OF 73-74)	100.00	
D316	GRANT FOR COMP ED (1ST 5% OF ADM)	300.00	
D317	GRANT FOR COMP ED (OVER 5% OF ADM)	600.00	
D318	GRANT FOR CAREER ED (\$/STUDENT)	0.0	
D320	GRANT FOR NECESSARY SMALL SCHOOLS (\$/STUD)	0.0	
D330	TRANSPORTATION PRESENT ALLOTMENT	NO	
D331	TRANSPORTATION PERCENT OF REIMB COSTS	75.00	
D338	DEBT SERVICE PERCENT OF PRESENT EXPEND	0.0	
D340	BASIS FOR DISTRICT TYPE ADJUSTMENT	PRESENT	
D345	TCV YEAR USED IN EQUALIZATION PROGRAMS	PREVIOUS	
D350	NON-RESIDENTIAL TCV LOCALLY TAXABLE	YES	
D351	NON-RESIDENTIAL TCV TAXABLE BY IED	YES	
D360	STATE RECAPTURE ALLOWED	NO	
D361	DISTRICTS HELD HAPLESS	NO	
D362	COST OF LIVING ADJUSTMENT	NO	
D363	MAX % INCREASE IN TOT RCPTS OVER 73-74	15.00	
D364	USE CHERRY FACTOR FOR PORTLAND	NO	
D400	DISTRICTS PRINTED		SAMPLE
D401	PRINT ORDER		COUNTY

TABLE 7 \$50 MILLION LOCAL GUARANTEE
XIFID PLAN: RESULTS

THE FOLLOWING DATA ARE REPORTED FOR A REPRESENTATIVE SAMPLE OF SCHOOL DISTRICTS, BUT THE TOTALS OR MEANS ARE FOR THE WHOLE STATE.

SCHOOL DISTRICT NAME	WEIGHTED ADM SIMULATED	PRESENT YEAR ADJ TCY	TOT OPER TAX RATE SIM	OPER TAX RATE DIF	TOTAL STATE RCPT SIM	TOTAL STATE RCPT DIF	TOT RECEIPTS SIMULATED	TOT RECEIPTS DIFFERENCE
PER ADM	PER ADM	PER ADM	PER ADM	PER ADM	PER ADM	PER ADM	PER ADM	PER ADM
BAKER NO. 5J	3086.30	37152.90	12.54	1.77	438.91	136.20	1192.03	141.31
OAK GROVE NO. 4	200.00	23904.33	7.31	-1.04	617.78	272.43	1127.48	53.14
CURVALLIS NO. 509J	8098.09	42116.89	24.87	4.25	317.02	22.19	1170.83	167.29
LAKE OSWEGO NO. 7J	7066.59	43765.06	17.85	0.65	381.51	114.30	1527.35	167.39
OREGON CITY NO. 62	6538.50	41538.87	12.06	-2.12	501.28	180.16	1123.03	108.22
NINETY-ONE NO. 91	400.00	32226.50	6.51	-0.27	593.70	159.36	1169.66	128.98
ASTORIA NO. 1	2220.00	39190.44	16.42	3.46	455.56	147.89	1584.67	155.55
COOS BAY NO. 9	6384.40	40373.96	16.98	-2.24	485.66	183.40	1287.34	88.84
NORTH BEND NO. 13	3751.30	36728.62	15.59	-0.53	565.70	194.79	1306.33	93.72
BEND NO. 1	6052.00	51026.96	14.42	-0.60	354.49	123.64	1282.16	70.85
REDMOND NO. 2J	3380.60	36175.75	17.07	-0.85	538.97	200.22	1368.59	134.61
SOUTH UMPQUA NO. 19	2594.00	25584.82	11.04	2.46	593.57	148.75	1201.13	70.85
REDSPOUT NO. 105	1691.90	67098.49	15.23	2.74	58.72	175.10	1337.83	99.42
OLEX NO. 11	39.22	183985.90	7.81	-3.83	251.99	-162.29	1376.64	18.68
HURON OH NO. 2	653.90	42114.67	8.11	1.21	285.40	54.38	1397.36	47.11
HUDON RIVER NO. 1	3465.07	42828.28	18.75	0.58	339.15	94.71	1517.23	119.71
ASHLAND NO. 5	3235.00	38423.11	14.20	-2.23	467.40	146.57	1214.60	80.65
MEDFORD NO. 549	10882.59	41992.99	12.64	-2.62	410.17	140.03	1072.15	59.88
KLAMATH FALLS NO. 1	2125.00	47821.37	9.02	0.43	328.99	97.12	1376.69	131.35
PLUSH NO. 18	8.05	482994.41	3.37	-1.65	86.96	-192.39	2825.84	38.38
EUGENE NO. 4J	22260.29	44446.17	16.76	-2.43	410.94	170.76	1339.03	72.22
SPRINGFIELD NO. 19	10869.84	39700.19	17.19	-1.27	462.71	189.87	1332.42	107.70
CRESWELL NO. 40	1092.40	30679.12	14.29	-0.43	628.16	213.66	1278.82	120.35
MC KENZIE NO. 68	481.05	171386.42	9.49	-5.46	157.47	-112.77	2018.17	93.67
SCIO NO. 95C	923.10	25369.02	11.38	1.59	605.57	184.65	1053.97	68.50
CENTRAL LINN NO. 552	1085.50	92250.35	12.78	-1.31	86.60	-154.24	1432.10	37.21
HARPER NO. 66	110.50	69795.57	16.34	-0.57	73.83	-181.62	1274.17	26.71
SALEM NO. 24J	24494.19	43066.86	14.82	-2.10	421.83	142.99	1332.26	107.51
CASCADE OH NO. 5	1330.00	23627.67	10.04	0.75	719.92	257.00	1350.24	105.03
PORTLAND NO. 1J	70290.59	67790.33	14.72	1.07	391.78	87.70	1374.00	67.35
PARKROSE NO. 3	5745.77	50635.40	13.85	-1.07	564.18	124.85	1214.95	61.25
GRESHAM NO. 4	3400.00	35476.60	11.78	0.58	631.40	195.67	1413.59	143.20
FALLS CITY NO. 57	218.00	38109.75	11.09	-3.04	120.88	-159.82	1452.41	43.53
SHERMAN OH NO. 1	231.40	108781.04	6.02	0.79	650.74	203.26	1837.52	47.74
HERMISTON NO. 8	2790.80	26479.96	16.69	0.13	405.85	213.94	1249.94	91.36
PENICULT NO. 16R	4006.92	41392.41	15.13	-3.32	658.88	128.17	1167.37	75.87
RECOVILE NO. 29	875.00	24610.24	5.80	-1.98	300.26	212.58	1143.57	121.44
BEAVERTON NO. 48J	21896.59	47375.79	19.56	0.62		61.66	1381.09	116.49
TOTAL OR MEAN	516233.45	47621.64	3718.26	-161.56	390.05	96.31	1324.72	96.65

TABLE 9 \$50 MILLION LOCAL GUARANTEED
YIELD PLAN: STATE RECEIPTS COMPONENTS
THE FOLLOWING DATA ARE REPRODUCED FOR A REPRESENTATIVE SAMPLE OF SCHOOL DISTRICTS, BUT THE TOTALS OR MEANS ARE FOR THE WHOLE STATE.

SCHOOL DISTRICT NAME	STATE LGY FUNDALITY SIM PER ADM	INSTR CATG RCPT SIM PER ADM	TRANSPORT RCPT SIM PER ADM	TOT INTERMED RECEIPTS SIM PER ADM	TOTAL LOCAL RECEIPTS SIM PER ADM	TOTAL NONFED RECEIPTS SIM PER ADM	TOTAL NONFED RECEIPTS DIFF PER ADM	TOTAL STATE RCPT DIFF
BAKER NO. 5J	340.50	20.98	23.83	36.96	677.70	1153.57	141.31	420349.13
OAK GROVE NO. 4	566.93	1.09	27.00	11.04	410.16	1038.98	53.14	54486.51
CORVALLIS NO. 509J	241.13	19.05	33.27	14.65	1353.77	1685.43	187.29	179665.14
LAKE OSWEGO NO. 7J	342.08	13.87	22.07	16.70	1121.07	1519.28	167.39	807715.50
OREGON CITY NO. 62	445.58	15.49	27.09	13.00	594.99	1109.27	108.22	1177980.00
NINETY-ONE NO. 91	540.81	2.25	47.14	17.50	527.21	1138.41	126.98	63751.05
ASTORIA NO. 1	408.69	16.57	26.30	12.84	1068.41	1536.83	155.55	326309.44
COOS BAY NO. 9	412.39	34.54	35.01	23.24	742.85	1251.75	91.65	1207579.00
NORTH BEND NO. 13	512.67	21.49	27.94	19.99	674.86	1260.56	88.84	730711.75
BEND NO. 1	309.14	12.04	30.10	31.05	851.84	1237.38	93.72	748262.75
REDMOND NO. 2J	492.16	12.94	30.63	29.58	766.90	1335.46	134.81	676874.88
SOUTH UMPQUA NO. 19	537.49	22.36	30.12	114.48	395.49	1103.54	70.85	379908.25
REDSBURT NO. 105	16.51	10.04	28.67	111.11	1157.13	1326.95	99.42	2966257.88
OLEX NO. 11	0.0	0.0	250.85	26.52	1559.14	1839.64	18.68	6364.84
BURNS UN NO. 2	242.71	4.60	35.80	52.94	1041.56	1379.90	47.11	35557.27
HOOD RIVER NO. 1	271.45	15.57	48.42	75.65	1061.21	1476.00	119.71	328161.15
AGHLAND NO. 5	414.28	35.55	13.98	23.94	710.79	1202.13	80.65	474142.81
MEDFORD NO. 549	372.78	14.85	18.84	24.66	616.99	1051.82	59.88	1523927.00
KLAUATH FALLS NO. 1	245.51	63.73	15.09	68.24	915.80	1313.02	131.35	206376.31
PLUSH NO. 18	0.0	0.0	83.85	137.76	2601.12	2825.84	38.38	1548.77
EUGENE NO. 4J	360.26	35.81	11.12	59.79	845.91	1316.64	72.22	3601161.00
SPRINGFIELD NO. 19	408.17	27.67	23.15	59.04	772.36	1294.11	107.70	2047689.00
CRESWELL NO. 40	511.18	42.14	31.07	55.86	541.17	1225.20	120.35	233405.25
MC KEZIE NO. 68	0.0	47.55	105.50	59.37	1712.74	1929.58	93.67	54249.95
SCIO NO. 95C	528.11	26.62	47.68	35.33	364.73	1005.64	68.50	170449.25
CENTRAL LINN NO. 552	0.0	19.50	63.59	35.22	1265.04	1386.85	37.21	1674624.63
HARPER NO. 66	0.0	0.0	70.35	11.76	1176.80	1270.90	107.51	3747360.00
SALEM NO. 24J	367.94	29.58	20.42	28.75	820.32	1295.35	105.03	20068.57
CASCADE UN NO. 5	653.71	20.41	42.43	22.18	1075.97	1276.13	67.35	716192.00
PORTLAND NO. 1J	57.05	49.98	16.65	14.06	831.76	1193.44	61.25	665294.81
PARKROSE NO. 3	352.79	16.25	18.60	6.47	786.95	1402.42	83.53	44315.38
GRESHAM NO. 4	518.43	11.70	30.84	7.80	781.11	1420.30	47.74	36982.75
FALLS CITY NO. 57	524.39	71.56	31.68	13.73	1700.79	1835.40	91.36	597070.44
SHERMAN UN NO. 1	0.0	9.33	108.29	15.01	514.50	1180.25	75.87	513550.19
HEMISTON NO. 6	605.81	12.07	29.74	18.25	716.32	1140.42	121.44	186003.31
PENDLETON NO. 16R	353.36	13.03	25.42	14.06	453.32	1126.26	116.49	1350235.00
REDEVILLE NO. 29	624.09	6.17	24.64	8.22	1063.93	1372.41		
BEAVERTON NO. 48J	261.94	10.22	29.61	31.41	864.35	1285.81	96.65	49716371.51
TOTAL OR MEAN	323.70	33.21	29.61	31.41	864.35	1285.81	96.65	49716371.51

TABLE 10 550 MILLION LOCAL GUARANTEED
FIELD PLAN: STATISTICAL SUMMARY
SCHOOL FINANCE STATISTICAL SUMMARY

VARIABLES	RANGE	DISTRICT	VALUE
STATE LCV EQUALIZ SIF PER ADM	HIGH: 1 LOW: 1	NORTH SAVITIAH NO. 12 SCOTT'S HILLS NO. 753 FOREST GROVE NO. 15 ADRIAN NO. 61 MONT NO. 17 TROY NO. 54 HARPER NO. 66	769.42 562.17 502.01 379.62 0.0 0.0 0.0
INSTA CATLG INST SIF PER ADM	HIGH: 1 LOW: 1	PARKERSVILLE NO. 82 WINDHAM NO. 103 DALLAS NO. 2 LONG CREEK NO. 17 FAIRMONT NO. 43 TROY NO. 54 IRISH REND NO. 24	140.00 46.57 31.26 13.14 0.31 0.0 0.0
TEASPMNT MONT SIF PER ADM	HIGH: 1 LOW: 1	FLOPA NO. 32 CARTIC NO. 42 FOSSIL NO. 21 SISTERS NO. 6 MADON NO. 20 BRIDAN NO. 1 NORTH SAVITIAH NO. 12	731.71 117.45 74.20 41.38 26.68 21.46 0.0
TOT INTERCLO RECEIPTS SIF PER ADM	HIGH: 1 LOW: 1	FLOPA NO. 32 MELDSPOOT NO. 105 SPRINGFIELD NO. 19 UPAPIKE NO. 134 DRECON CITY NO. 42 REYNOLDS NO. 7 VAREILLE-CARLTON UM 1	253.66 111.11 59.04 21.65 13.00 10.10 0.0
TOTAL LOCAL RECEIPTS SIF PER ADM	HIGH: 1 LOW: 1	PISTOL RIVER NO. 16 SHEWAN UM NO. 1 SILVER LAKE NO. 14 GRANTS PASS NO. 7 PHOENIX NO. 4 NORTH PLAINS NO. 70 SNO-DOUG NO. 32	4614.64 1700.19 1457.02 650.57 551.12 404.30 283.67
TOTAL NON-CLD RECEIPTS SIF PER ADM	HIGH: 1 LOW: 1	PISTOL RIVER NO. 16 TIGARD NO. 233 AGLERS NO. 4 GASTON NO. 5113 MAYTLE POINT NO. 41 WAG-LINE NO. 293 SNO-DOUG NO. 32	5200.11 1977.39 1710.06 1261.26 1115.61 1025.79 366.89
TOTAL NON-CLD RECEIPTS SIF PER ADM	HIGH: 1 LOW: 1	MARSHBURG UM NO. 53 TROY NO. 54 ALL-LES NO. 13 ASCO NO. 7 BLACK BUTTE NO. 41 CLIDE NO. 12 SNO-DOUG NO. 32	547.63 175.58 144.02 85.27 39.75 26.09 231.57
TOTAL STATE RCPT SIF	HIGH: 1 LOW: 1	EUGENE NO. 43 PENDLETON NO. 144 SILVERTON NO. 4 SILVER CREST NO. 93 SILVER LAKE NO. 14 SISTERS NO. 6 PORTLAND NO. 13	3601161.00 513550.19 242153.46 33511.30 12422.36 37082.56 6164655.00

TABLE 11 \$75 MILLION LOCAL GUARANTEED
YIELD PLAN: DECISIONS

	1973-74		
D100 YEAR 10 WE SIMULATED			
D101 KINDERGARTEN COST FACTOR	0.50		
D102 GRADES 1-8 COST FACTOR	1.00		
D103 GRADES 9-12 COST FACTOR	1.30		
D116 COMPENSATORY (AFDC) COST FACTOR	0.0		
D117 COMPENSATORY (INCOME) COST FACTOR	0.0		
D118 CAREER EDUCATION COST FACTOR	0.0		
D120 NECESSARY SMALL SCHOOL COST FACTOR	0.0		
D200 FLAT GRANT PROGRAM	NO		
D202 AMOUNT OF FLAT GRANT (\$/ADM)	0.0		
D210 FOUNDATION PROGRAM	NO		
D212 AMOUNT OF FOUNDATION (\$/ADM)	0.0		
D215 FUND REVD LOCAL EFFORT (\$/1000)	0.0		
D220 LOCAL GUARANTEED YIELD (LGY)	YES		
D222 LGY REGULATED LOCAL EFFORT (\$/1000)	10.00		
D225 LGY AMT AT RECD LOCAL EFFORT (\$/ADM)	780.00		
D228 LGY LOWER LINE RATE (\$/MILL/ADM)	50.00		
D231 LGY UPPER LINE RATE (\$/MILL/ADM)	35.00		
D234 LGY KINK POINT TAX RATE (\$/1000)	15.00		
D237 LGY MAX ALLOWED TAX RATE (\$/1000)	22.00		
D238 DIST ALLOWED TO TAX ABOVE LGY MAX RATE	YES		
D240 DISTRICT TAX RATE	MAINT XP		
D241 ELEMENTARY SPECIFIED TAX RATE (\$/1000)	0.0		
D242 HIGH SCHOOL SPECIFIED TAX RATE (\$/1000)	0.0		
D243 UNIFIED SPECIFIED TAX RATE (\$/1000)	0.0		
D244 PERCENT OF 73-74 EXPEND TO BE MAINTAINED	100.00		
D245 TAX RATE LIMIT	NO		
D247 AMT RAISED BY EQ DIST9 (\$/ADM)	0.0		
D301 GRANT FOR KINDERGARTEN (\$/STUDENT)	0.0		
D303 GRANT FOR SPECIAL STUDENTS (2 OF 73-74)	100.00		
D316 GRANT FOR COMP ED (1ST 5% OF ADM)	300.00		
D317 GRANT FOR COMP ED (OVER 5% OF ADM)	600.00		
D318 GRANT FOR CAREER ED (\$/STUDENT)	0.0		
D320 GRANT FOR NECESSARY SMALL SCHOOLS (\$/STUD)	0.0		
D330 TRANSPORTATION PRESENT ALLOTMENT	NO		
D331 TRANSPORTATION PERCENT OF REIMB COSTS	75.00		
D338 DEBT SERVICE PERCENT OF PRESENT EXPEND	0.0		
D340 BASIS FOR DISTRICT TYPE ADJUSTMENT	PRESENT		
D345 TCY YEAR USED IN EQUALIZATION PROGRAMS	PREVIOUS		
D350 NON-RESIDENTIAL TCY LOCALLY TAXABLE	YES		
D351 NON-RESIDENTIAL TCY TAXABLE BY 1ED	YES		
D360 STATE RECAPTURE ALLOWED	NO		
D361 DISTRICTS HELD HARMLESS	NO		
D362 COST OF LIVING ADJUSTMENT	NO		
D363 MAX % INCREASE IN TOT RCPTS OVER 73-74	15.00		
D364 USE CHERRY FACTOR FOR PORTLAND	NO		
D400 DISTRICTS PRINTED			SAMPLE
D401 PRINT ORDER			COUNTY

TABLE 12 \$75 MILLION LOCAL GUARANTEED
YIELD PLAN: RPSD JTS

THE FOLLOWING DATA ARE REPRODUCED FOR A REPRESENTATIVE SAMPLE OF SCHOOL DISTRICTS, BUT THE TOTALS OR MEANS ARE FOR THE WHOLE STATE.

SCHOOL DISTRICT NAME	WRIGHTSD ADM SIMULATED	PRESENT YEAR ADJ TCV	TOT OPER TAX RATE SIM	OPER TAX RATE DIF	TOTAL STATE RCPT SIM	TOTAL STATE RCPT DIF	TOT RECEIPTS SIMULATED	TOT RECEIPTS DIFFERENCE
		PER ADM			PER ADM	PER ADM	PER ADM	PER ADM
BAKER NO. 5J	3086.30	37152.90	11.90	1.13	463.00	160.29	1192.03	141.31
OAK GROVE NO. 4	200.00	23904.33	6.74	-2.41	647.90	302.56	1127.48	53.1
CORVALLIS NO. 509J	8098.09	45176.89	20.90	0.28	457.36	162.52	1666.76	148.2
LAKE OSWEGO NO. 7J	7066.59	43765.06	15.81	-1.39	471.17	203.96	1527.35	167.19
OREGON CITY NO. 62	6536.50	41538.87	11.58	-2.60	521.61	200.05	1123.03	108.22
NINETY-ONE NO. 91	400.00	32226.50	6.35	-0.43	602.61	160.29	1169.66	128.9
ASTORIA NO. 1	2220.00	39190.44	14.95	1.99	513.15	205.45	1584.67	155.5
COOS BAY NO. 9	6584.46	40373.96	15.43	-3.79	548.11	245.85	1287.34	91.6
NORTH BEND NO. 13	3751.50	36728.62	14.50	-3.72	605.63	234.71	1306.33	88.84
BEND NO. 1	6052.00	51026.99	13.52	-1.50	399.97	149.12	1282.16	93.72
REDMOND NO. 2J	3380.60	36175.75	15.43	-2.49	598.53	259.78	1368.59	134.6
SOUTH UMPQUA NO. 19	2554.00	24564.82	10.71	-2.13	601.78	156.97	1201.13	70.8
REDFORT NO. 105	1691.90	67098.44	14.77	1.68	129.86	103.96	1337.83	99.42
OLEX NO. 11	39.22	181985.90	7.81	-3.83	253.99	162.29	1839.64	18.66
HURNS UM NO. 2	653.90	42114.67	6.89	-0.01	413.75	182.73	1397.36	47.1
HOOD RIVER NO. 1	3465.07	42828.28	16.31	-0.86	443.96	199.52	1517.23	119.7
ASHLAND NO. 5	3235.00	38423.11	13.27	-1.16	502.95	182.11	1214.60	80.62
MEDFORD NO. 549	10862.59	41992.99	12.02	-3.24	436.30	166.15	1072.15	59.88
KLAMATH FALLS NO. 1	2125.00	47821.37	8.36	-0.23	361.44	149.56	1376.69	131.3
PLUSH NO. 18	8.05	482944.41	3.17	-1.65	86.96	192.39	2825.84	38.3
EUGENE NO. 4J	22260.29	44446.17	15.25	-3.94	477.72	237.54	1339.03	72.2
SPRINGFIELD NO. 19	10889.84	39700.19	15.45	-3.01	531.80	258.96	1332.42	107.70
CRESHELL NO. 40	1092.40	30679.12	13.41	-1.31	655.14	240.64	1278.82	120.35
MC KENZIE NO. 68	481.05	171386.42	9.49	-5.46	157.47	112.77	2018.17	93.6
SCIO NO. 95C	923.10	25369.02	10.97	1.18	616.01	195.09	1053.97	68.5
CENTRAL LINN NO. 552	1065.50	92260.55	12.78	-1.31	86.60	154.24	1432.10	37.21
HARPER NO. 66	110.50	69795.57	16.34	-0.57	73.83	181.62	1274.17	26.71
SALEM NO. 24J	24494.19	43066.86	13.79	-3.13	466.35	197.51	1332.26	107.5
CASCADE UM NO. 5	1330.00	23627.67	8.77	-0.52	774.58	311.66	1350.24	105.0
PORTLAND NO. 1J	10296.56	67790.33	13.75	0.10	243.52	22.16	1374.00	67.3
PARKROSE NO. 3	5745.77	50615.40	13.08	-1.84	430.71	163.58	1214.95	61.25
GRESHAM NO. 4	3400.00	35476.60	10.26	-0.94	654.11	285.60	1413.59	143.26
FALLS CITY NO. 57	218.00	38109.75	10.80	-3.33	642.47	214.35	1452.41	83.5
SHERMAN UM NO. 1	231.40	108761.04	6.02	0.79	120.88	159.82	1837.52	47.7
HERMISTON NO. 8	2790.80	26479.96	15.18	-1.38	690.90	254.11	1249.94	91.36
PENOLETON NO. 16R	4006.92	41392.41	14.01	-4.44	452.19	174.50	1167.37	75.87
REEDVILLE NO. 29	875.00	24610.24	5.50	-2.28	675.51	229.20	1143.57	121.4
BEAVERTON NO. 48J	21896.59	47375.79	16.94	-2.00	424.28	185.68	1381.09	116.4
TOTAL OR MEAN	516253.45	47621.84	3515.96	-383.86	439.48	145.74	1324.29	96.22

TABLE 13 \$75 MILLION LOCAL GUARANTEED
VITAMIN B12 STATISTICAL SUMMARY

VARIABLES	RANGE	DISTRICT	VALUE
ELIGIBLE ADM SICLAVO			
HIGH	PORTLAND NO. 13	70290.50	
90TH XTILE	CHESHAM NO. 4	3400.00	
80TH XTILE	MELROSBURY NO. 105	1691.97	
MEDIAN	CARLTON NO. 11	335.03	
20TH XTILE	PRATON NO. 50	81.40	
10TH XTILE	AMER NO. 41	38.40	
LOW	FLOA NO. 32	4.92	
PERCENT VIAL ADJ TCV PER ADM			
HIGH	BROTHERS NO. 15	537760.75	
90TH XTILE	MILLER NO. 19	132135.50	
80TH XTILE	WISSE HEND NO. 24	86677.50	
MEDIAN	WILM DOUGLAS NO. 22	43991.03	
20TH XTILE	SANDY NO. 46	32054.02	
10TH XTILE	ORIENT NO. 63	27907.15	
LOW	KNOX BUTTE NO. 19	16119.33	
TOTAL PER TAX RATE SIC			
HIGH	CENODITH NO. 9	25.48	
90TH XTILE	SPRAY NO. 1	10.13	
80TH XTILE	UNATILLA NC. 08	14.31	
MEDIAN	CAPAS VALLEY NO. 21	10.22	
20TH XTILE	GRIFFIN HACH UM NO. 1	6.21	
10TH XTILE	KNOX BUTTE NO. 19	5.57	
LOW	SIMMONS NO. 32	2.05	
OPER TAX RATE SIC			
HIGH	TROY NO. 54	11.79	
90TH XTILE	DELSITT NO. 123	1.71	
80TH XTILE	THREY LANE NO. 121	0.39	
MEDIAN	WALK NO. 15	-1.26	
20TH XTILE	CLASTONE NO. 115	-3.01	
10TH XTILE	PILFT BREN NO. 2	-3.82	
LOW	SUMMERS NO. 32	-8.76	
TOTAL STATE RCPT SIC PER ADM			
HIGH	NORTH SANTIAM NO. 12	987.02	
90TH XTILE	SCOTT MILLS NO. 73	644.20	
80TH XTILE	FOREST GROVE NO. 15	505.44	
MEDIAN	PIONEER NO. 13	400.27	
20TH XTILE	CRANE NO. 4	137.83	
10TH XTILE	PLUSH NO. 18	86.96	
LOW	BROGAN NO. 1	24.61	
TOTAL STATE RCPT DIFF PER ADM			
HIGH	NORTH SANTIAM NO. 12	488.79	
90TH XTILE	SPRINGFIELD NO. 19	258.46	
80TH XTILE	MCINTOSH NO. 40	226.41	
MEDIAN	BAKER NO. 53	160.29	
20TH XTILE	ELKTON NO. 36	-155.09	
10TH XTILE	CARLAND NO. 1	-179.84	
LOW	DOUBLE O NO. 28	-445.35	
TOTAL RECEIPTS SICLAVO PER ADM			
HIGH	PISTOL RIVER NO. 16	5200.11	
90TH XTILE	CULVER NO. 4	2036.09	
80TH XTILE	SILVER LAKE NO. 18	1717.27	
MEDIAN	AVANT NO. 63	1293.21	
20TH XTILE	FLENDARE NO. 10	1115.61	
10TH XTILE	WITTE LEECH NO. 67	1087.73	
LOW	CENTRAL NO-BELL 540C	791.46	
TOTAL RECEIPTS DIFFERENCE PER ADM			
HIGH	HARRISBURG UM NO. 53	616.43	
90TH XTILE	TROY NO. 54	115.56	
80TH XTILE	NESTUCA UM NO. 13	144.42	
MEDIAN	UMABINE NO. 139	43.17	
20TH XTILE	RIDDLE NO. 70	26.12	
10TH XTILE	SHOROUSE NO. 32	26.12	
LOW		-116.77	

TABLE 14 \$75 MILLION LOCAL GUARANTEED
YIELD PLAN: STATE RECEIPTS COMPONENTS

THE FOLLOWING DATA ARE REPORTED FOR A REPRESENTATIVE SAMPLE OF SCHOOL DISTRICTS, BUT THE TOTALS OR MEANS ARE FOR THE WHOLE STATE.

SCHOOL DISTRICT NAME	STATE LGY FOUNDED SIM PER ADM	INSTR CATEG RCPT SIM PER ADM	TRANSPORT RCPT SIM PER ADM	TOT INTERMED RECEIPTS SIM PER ADM	TOTAL LOCAL RECEIPTS SIM PER ADM	TOTAL NONFED RECEIPTS SIM PER ADM	TOTAL NONFED RECEIPTS DIFF PER ADM	TOTAL STATE RCPT DIFF
BAKER NO. 5J	414.59	20.98	23.03	36.96	651.61	1153.57	141.31	494714.17
OAK GROVE NO. 4	417.06	1.09	27.00	11.04	380.04	1038.98	53.14	60511.4
CORVALLIS NO. 509J	381.46	39.05	33.27	14.65	1174.36	1646.36	148.22	1316106.0
LAKE USKING NO. 7J	431.74	13.87	22.07	16.70	1031.41	1519.28	167.39	1441300.00
OREGON CITY NO. 62	475.47	15.49	27.09	13.00	575.11	1109.27	108.22	1308013.00
NINETY-ONE NO. 91	549.72	2.85	47.14	17.50	518.30	1138.41	128.98	673114.5
ASTORIA NO. 1	466.26	16.57	26.30	12.64	1010.84	1536.82	155.55	456106.4
COOS BAY NO. 9	474.84	34.54	35.01	23.24	680.40	1251.75	91.65	161876.00
NORTH BEND NO. 13	552.60	21.49	27.94	19.99	634.94	1260.56	91.65	161876.00
BEND NO. 1	552.60	12.04	30.10	31.05	806.35	1237.38	93.72	880469.75
REDMOND NO. 2J	551.71	12.94	30.63	29.58	707.35	1335.46	134.81	1023530.7
SCUTS IMPROVA NO. 19	545.70	22.36	30.12	114.48	387.27	1103.54	99.42	878209.8
REDSBORO NO. 105	87.65	10.04	26.67	111.11	1085.99	1326.96	99.42	400889.1
CLIX NO. 11	0.0	0.0	250.85	26.52	1559.14	1839.64	18.66	175895.88
BURNS OR NO. 2	371.06	4.60	35.80	52.94	913.21	1379.90	47.11	6364.84
HOOD RIVER NO. 1	376.26	15.57	48.42	75.65	956.40	1476.00	119.71	119485.3
ASHLAND NO. 5	449.83	35.55	13.98	23.94	675.24	1262.13	80.65	691341.1
MEDFORD NO. 549	398.90	14.85	18.84	24.66	590.87	1051.62	59.88	589141.81
KLAMATH FALLS NO. 1	297.96	63.73	15.09	68.24	863.35	1313.02	131.35	1808195.00
PLUSH NO. 18	0.0	0.0	83.85	137.76	2601.12	2825.84	38.38	317825.3
EUGENE NO. 4J	427.04	35.81	11.12	59.79	779.13	1316.64	72.22	1548.71
SPRINGFIELD NO. 19	477.26	27.67	23.15	59.04	703.27	1294.11	107.70	5287690.00
CRESWELL NO. 40	578.16	42.14	31.07	55.86	514.19	1225.20	120.35	262878.31
MC KEVZIE NO. 68	0.0	47.55	47.68	59.37	354.29	1005.64	93.67	54249.95
SCIO NO. 95C	538.55	26.62	105.50	35.22	1265.04	1386.85	68.50	180889.15
CENTRAL LINN NO. 552	0.0	19.50	43.59	35.22	1265.04	1386.85	68.50	180889.15
HAMPER NO. 66	0.0	0.0	70.35	11.76	1176.80	1262.40	37.21	167424.63
SALEM NO. 24J	412.46	29.58	20.42	28.75	775.80	1270.90	107.51	20068.57
CASCADE OR NO. 5	708.37	20.41	42.43	14.06	506.71	1295.35	105.03	4837856.00
PORTLAND NO. 1J	122.59	99.98	16.25	22.18	1010.43	1276.13	67.35	414504.13
PARKROSE NO. 3	391.72	16.25	18.60	14.71	748.02	1193.44	61.25	1557855.00
GRFSHAM NO. 4	606.36	11.70	30.64	6.17	741.84	1402.42	93.20	971035.81
FALLS CITY NO. 57	535.46	71.56	31.66	7.80	770.04	1420.30	83.53	46728.32
SHERMAN OR NO. 1	0.0	9.33	108.29	13.73	1700.79	1835.40	47.74	36982.75
HELMISTON NO. 8	645.98	12.07	29.74	15.01	474.34	1180.25	91.36	709164.25
RENOLETON NO. 16R	399.69	13.03	35.71	18.25	669.99	1140.42	75.87	699204.19
REEDVILLE NO. 29	640.71	6.17	25.42	14.06	436.70	1126.26	121.44	200551.31
BEAVERTON NO. 48J	385.96	10.22	24.64	8.22	939.91	1372.41	116.49	4065838.00
TOTAL OR MEAN	373.37	33.21	29.61	31.41	614.49	1285.38	96.22	75234154.28

TABLE 16 \$100 MILLION LOCAL GUARANTEED
YIELD PLAN: DECISIONS

THE OREGON SCHOOL FINANCE SIMULATION
DESIGNED BY WALTER J. GARNES AND JOHN WESTINE

DECISIONS FOR THIS SIMULATION RUN

1973-74			
D100	YEAR TO BE SIMULATED		
D101	KINDERGARTEN COST FACTOR	0.50	
D102	GRADES 1-8 COST FACTOR	1.00	
D103	GRADES 9-12 COST FACTOR	1.30	
D116	COMPENSATORY (AFDC) COST FACTOR	0.0	
D117	COMPENSATORY (INCOME) COST FACTOR	0.0	
D118	CAREER EDUCATION COST FACTOR	0.0	
D120	NECESSARY SMALL SCHOOL COST FACTOR	0.0	
D200	FLAT GRANT PROGRAM	NO	
D202	AMOUNT OF FLAT GRANT (\$/ADM)	0.0	
D210	FOUNDATION PROGRAM	NO	
D212	AMOUNT OF FOUNDATION (\$/ADM)	0.0	
D215	FNDN REQD LOCAL EFFORT (\$/1000)	0.0	
D220	LOCAL GUARANTEED YIELD (LGY)	YES	
D222	LGY REQUIRED LOCAL EFFORT (\$/1000)	10.00	
D225	LGY AMT AT REQD LOCAL EFFORT (\$/ADM)	800.00	
D228	LGY LOWER LINE RATE (\$/PILL/ADM)	80.00	
D231	LGY UPPER LINE RATE (\$/PILL/ADM)	45.00	
D234	LGY KINK POINT TAX RATE (\$/1000)	16.00	
D237	LGY MAX ALLOWED TAX RATE (\$/1000)	22.00	
D238	DIST ALLOWED TO TAX ABOVE LGY MAX RATE	YES	
D240	DISTRICT TAX RATE		
D241	ELEMENTARY SPECIFIED TAX RATE (\$/1000)	0.0	
D242	HIGH SCHOOL SPECIFIED TAX RATE (\$/1000)	0.0	
D243	UNIFIED SPECIFIED TAX RATE (\$/1000)	0.0	
D244	PERCENT OF 73-74 EXPEND TO BE MAINTAINED	100.00	
D245	TAX RATE LIMIT	NO	
D247	AMT RAISED BY EQ DISTS (\$/ADM)	0.0	
D301	GRANT FOR KINDERGARTEN (\$/STUDENT)		0.0
D303	GRANT FOR SPECIAL STUDENTS (% OF 73-74)		100.00
D316	GRANT FOR COMP ED (1ST 5% OF ADM)		300.00
D317	GRANT FOR COMP ED (OVER 5% OF ADM)		600.00
D318	GRANT FOR CAREER ED (\$/STUDENT)		0.0
D320	GRANT FOR NECESSARY SMALL SCHOOLS (\$/STUD)		0.0
D330	TRANSPORTATION PRESENT ALLOTMENT	NO	
D331	TRANSPORTATION PERCENT OF REIMB COSTS		75.00
D338	DEBT SERVICE PERCENT OF PRESENT EXPEND		0.0
D340	BASIS FOR DISTRICT TYPE ADJUSTMENT		
D345	TCV YEAR USED IN EQUALIZATION PROGRAMS		PRESENT
D350	NON-RESIDENTIAL TCV LOCALLY TAXABLE		PREVIOUS
D351	NON-RESIDENTIAL TCV TAXABLE BY IED		YES
D360	STATE RECAPTURE ALLOWED		NO
D361	DISTRICTS HELD HARMLESS		NO
D362	COST OF LIVING ADJUSTMENT		NO
D363	MAX % INCREASE IN TOT RCPTS OVER 73-74		15.00
D364	USE CHERRY FACTOR FOR PORTLAND		NO
D400	DISTRICTS PRINTED		
D401	PRINT ORDER		
		SAMPLE	
		COUNTY	

TABLE 17 \$100 MILLION LOCAL GUARANTEED
YIELD PLAN: RESULTS

THE FOLLOWING DATA ARE REPORTED FOR A REPRESENTATIVE SAMPLE OF SCHOOL DISTRICTS, BUT THE TOTALS OR MEANS ARE FOR THE WHOLE STATE.

SCHOOL DISTRICT NAME	ALLEGED ADM SIMULATED	PRESENT YEAR ADJ TCY PER ADM	TOT OPER TAX RATE SIM	OPER TAX RATE DIF	TOTAL STATE RCPT SIM PER ADM	TOTAL STATE RCPT DIFF PER ADM	TOT RECEIPTS SIMULATED PER ADM	TOT RECEIPTS DIFFERENCE PER ADM
BAKER NO. 5J	3086.30	37152.90	11.30	0.53	485.29	182.58	1192.03	141.31
OAK GROVE NO. 4	290.00	23904.33	6.28	-2.87	672.30	326.95	1127.48	53.
CORVALLIS NO. 509J	4094.09	45176.89	18.36	-2.66	572.38	277.54	1668.76	148.
LAKE OSWEGON NO. 7J	7066.59	43765.06	14.62	-2.58	522.92	255.71	1527.35	167.
OREGON CITY NO. 62	4538.50	41538.87	11.10	-3.08	541.31	220.19	1123.03	108.22
NINETY-ONE NO. 91	400.00	32226.50	6.14	-0.64	613.60	179.27	1169.66	128.98
ASTORIA NO. 1	2220.00	39190.44	13.86	0.90	556.02	248.33	1584.67	155.
CLATSOP NO. 9	6584.40	40373.96	14.34	-4.88	592.34	290.08	1287.34	91.
NORTH BEND NO. 13	3751.30	36728.62	13.59	-4.63	639.06	268.14	1306.33	88.84
HEND NO. 1	6052.00	51026.99	12.75	-2.27	439.63	208.78	1282.16	93.72
REDMOND NO. 2J	3380.60	36175.75	14.33	-3.59	638.31	299.57	1368.59	134.
SOUTH UMPIGA NO. 19	2534.00	24564.82	10.32	1.74	611.26	166.44	1201.13	70.
REDSPOUT NO. 105	1691.90	67098.49	13.27	0.78	189.72	44.10	1337.83	99.
OLEX NO. 11	39.22	183985.90	7.81	-3.83	253.99	-142.29	1839.64	70.
BURNS UN NO. 2	4214.67	42114.67	6.20	-0.70	485.87	254.84	1397.36	47.
HOOD RIVER NO. 1	3465.07	42828.28	15.05	-3.12	497.95	253.51	1517.23	119.
ASHLAND NO. 5	3235.00	38423.11	12.48	-3.95	533.30	212.46	1214.60	80.
MEDFORD NO. 549	10882.59	41992.99	11.44	-3.82	460.80	190.66	1072.15	59.88
KLAMATH FALLS NO. 1	2125.00	47821.37	7.82	-0.77	424.76	192.89	1376.69	131.35
PLUSH NO. 18	8.05	482994.41	3.37	-1.65	86.96	-192.39	2825.84	38.
EUGENE NO. 4J	22260.29	44446.17	14.17	-5.02	525.76	285.58	1339.03	72.
SPRINGFIELD NO. 19	10889.84	39700.19	14.31	-4.15	576.78	303.94	1332.42	107.70
CRESWELL NO. 40	1092.40	30679.12	12.64	-2.08	678.65	264.15	1278.82	120.35
MC KENZIE NO. 68	461.05	171386.42	9.49	-5.46	157.47	-112.77	2018.17	93.
SCIO NO. 95C	923.10	25369.02	10.53	0.74	627.18	206.26	1053.97	68.
CENTRAL LINN NO. 552	1085.50	92260.55	12.78	-1.31	86.60	-154.24	1432.10	37.
HARPER NO. 66	110.50	69795.57	15.11	-1.80	159.49	-95.96	1274.17	26.71
SALEM NO. 20J	24494.19	43066.86	12.92	-4.00	503.65	234.81	1332.26	107.51
CASCADE UN NO. 5	1130.00	23627.67	8.09	-1.20	803.97	341.04	1350.24	105.
PORTLAND NO. 1J	70290.56	67790.33	12.92	-0.73	299.53	33.85	1414.95	67.
PARKROSE NO. 3	5745.77	50635.40	12.39	-2.53	465.73	198.60	1214.95	61.25
GRESHAM NO. 4	3400.00	35476.50	9.34	-1.86	708.42	339.91	1413.59	143.20
FALLS CITY NO. 57	218.00	36109.75	10.45	-3.68	120.68	227.61	1452.41	83.
SHERMAN UN NO. 1	231.40	108781.04	6.02	0.79	120.68	-159.82	1837.52	47.
HEMERSON NO. 8	2790.80	26479.96	14.08	-2.48	720.07	283.28	1209.94	91.
PENDLETON NO. 16R	4006.92	41392.41	13.09	-5.36	490.22	212.54	1167.37	75.87
REDEVILLE NO. 29	875.00	24810.24	5.22	-2.56	690.84	244.53	1163.57	121.
HEAVENTON NO. 48J	21896.59	47375.79	15.42	-3.52	496.59	257.99	1381.09	116.
TOTAL OR MEAN	516233.45	47621.84	3340.41	-559.41	478.65	184.90	1325.57	97.49

TABLE 18 \$100 MILLION LOCAL GUARANTEED
YIELD PLAN: STATISTICAL SUMMARY

VARIABLES		RANGE	DISTRICT	VALUE
-LOCATION AND SIMILARITY				
MICHI			MONTLAND NO. 13	70290.30
90TH XILES			GRESHAM NO. 4	3400.00
60TH XILES			MILDEBROT NO. 105	1661.90
MEDIAN			CARLTON NO. 11	335.00
20TH XILES			PRATON NO. 50	61.40
10TH XILES			ARON NO. 81	36.40
LO-1			FLORA NO. 32	4.92
PRESENT YEAR ADJ TCR PER ADM				
MICHI			BROTHERS NO. 15	53760.75
90TH XILES			MELIX NO. 14	13213.30
80TH XILES			IRISH HEND NO. 24	6867.50
MEDIAN			NORTH DOUGLAS NO. 22	43991.03
20TH XILES			SANDY NO. 46	32054.02
10TH XILES			UNITED NO. 63	27927.15
LO-1			AND BUTLE NO. 19	16119.33
TOT CORR TAX DATE 51-				
MICHI			TRAY NO. 54	21.83
90TH XILES			ENTLEWIS NO. 21	15.02
80TH XILES			NORTH PRIMER NO. 63	13.46
MEDIAN			AMIC NO. 42	9.49
20TH XILES			MILUCHELM NO. 42	6.17
10TH XILES			TURNER NO. 79	5.32
LO-1			80DMUSE NO. 32	2.52
TOT TAX DATE 01-				
MICHI			TRAY NO. 54	11.79
90TH XILES			MAPLE GROVE NO. 87	1.25
80TH XILES			BETHANY NO. 63	0.07
MEDIAN			PLEASANT VALLEY 153	-1.06
20TH XILES			FALLS CITY NO. 57	-3.68
10TH XILES			FLORA NO. 32	-4.50
LO-1			GASTON NO. 513	-9.76
TOTAL STAT ACPT SIM PER ADM				
MICHI			NORTH SANTIAN NO. 12	1031.06
90TH XILES			ANTY NO. 43	675.27
80TH XILES			CARLTON NO. 11	618.85
MEDIAN			IMALER NO. 11	469.03
20TH XILES			SISTERS NO. 6	173.30
10TH XILES			PINE EAGLE NO. 61	100.93
LO-1			BROGAN NO. 1	24.01
TOTAL STAT ACPT DIFF PER ADM				
MICHI			CARUS NO. 29	541.25
90TH XILES			FATPROUT NO. 43	283.76
80TH XILES			MILCOMAT NO. 173	256.27
MEDIAN			MAKIN NO. 53	182.56
20TH XILES			ASHMOON NO. 8	133.36
10TH XILES			BELLFOUNTAIN NO. 23	-175.26
LO-1			DOUBLE H NO. 28	-445.05
TOT RECEIPTS SIMILARITY PER ADM				
MICHI			PISTOL RIVER NO. 16	5200.11
90TH XILES			CULVER NO. 4	2016.49
80TH XILES			SILVER LAKE NO. 14	1737.27
MEDIAN			MAAT NO. 63	1293.21
20TH XILES			CUNIAL POIN NO. 6	1136.10
10TH XILES			SILVER CREST NO. 93	1053.67
LO-1			CENTRAL MUEL 540C	791.46
TOT RECEIPTS DIFFERENCE PER ADM				
MICHI			GRASS VALLEY NO. 23	344.70
90TH XILES			KLAATH FALLS UN 2	176.49
80TH XILES			AUGVILLE NO. 11	184.35
MEDIAN			FALLS CITY NO. 47	83.33
20TH XILES			DAVE GREEN NO. 15	43.47
10TH XILES			SISTERS NO. 6	26.34
LO-1			FRENCHOLEY NO. 16	-50.97

TABLE 20 \$100 MILLION LOCAL GUARANTEED
ZILMANTIANI STATISTICAL SUMMARY
SCHEMEL FINANCE STATISTICAL SUMMARY

ASSETS	LIABILITIES	VALUE
STATE LOAN		
ESCALATED PER ADM		
HIGH	NORTH SAVITAM NO. 12	927.64
90TH XITILE	SUMMITTY NO. 7	607.77
90TH XITILE	SOUTH UPODA NO. 19	555.10
MEDIAN	ROSEBURG NO. 4	413.64
20TH XITILE	ROSE NO. 17	0.0
10TH XITILE	TROY NO. 54	0.0
LO-1	CLIDE NO. 12	0.0
HIGH	PANFREVILLE NO. 82	140.00
90TH XITILE	MOODBURN NO. 103	60.57
90TH XITILE	DALLAS NO. 2	31.26
MEDIAN	LONG CREEK NO. 17	13.14
20TH XITILE	FAIRBANK NO. 43	0.31
10TH XITILE	TROY NO. 54	0.0
LO-1	IMISH REFIN NO. 24	0.0
HIGH	FLORA NO. 32	731.71
90TH XITILE	AMIC NO. 42	117.45
90TH XITILE	FOSSIL NO. 21	74.20
MEDIAN	SISTERS NO. 6	41.36
20TH XITILE	MARTON NO. 20	26.68
10TH XITILE	BROGAN NO. 1	21.48
LO-1	NORTH SAVITAM NO. 12	0.0
HIGH	FLORA NO. 32	253.66
90TH XITILE	MELOSPONT NO. 105	111.11
90TH XITILE	SPRINGFIELD NO. 19	59.04
MEDIAN	UMAPINE NO. 158	21.65
20TH XITILE	MEGON CITY NO. 62	13.00
10TH XITILE	REYNOLDS NO. 7	10.10
LO-1	YAMILL-CARLTON UM 1	0.0
HIGH	PISTOL RIVER NO. 16	461.64
90TH XITILE	MILLERSHORE NO. 32	169.60
90TH XITILE	BLACK MOUNT NO. 41	1419.65
MEDIAN	KLAPATH CO. UNIT	770.64
20TH XITILE	DALLAS NO. 2	503.65
10TH XITILE	CENT NO. 63	435.01
LO-1	NORTH ALBANY NO. 34	228.31
HIGH	PISTOL RIVER NO. 16	5200.11
90TH XITILE	TIGARD NO. 233	1977.39
90TH XITILE	ADOLCS NO. 4	1710.06
MEDIAN	CASTON NO. 5113	1261.26
20TH XITILE	CANY NO. 66	1119.20
10TH XITILE	ROGUE RIVER NO. 35	1028.45
LO-1	SUBHOUSE NO. 32	545.87
HIGH	GRASS VALLEY NO. 23	364.70
90TH XITILE	KLAWATH FALLS UM 2	176.87
90TH XITILE	AC-SVILLE NO. 11	144.35
MEDIAN	FALLS CITY NO. 57	63.53
20TH XITILE	DAYS CREEK NO. 15	43.47
10TH XITILE	SISTERS NO. 6	26.34
LO-1	FRENCHGLEN NO. 16	58.47
HIGH	EUGENE NO. 43	6357172.00
90TH XITILE	PENOLETHON NO. 164	651612.19
90TH XITILE	LEKANO UM NO. 1	354600.13
MEDIAN	FIR GROVE NO. 74	54116.27
20TH XITILE	AMIC NO. 42	5220.82
10TH XITILE	LONG CREEK NO. 17	20287.70
LO-1	LINCOLN CO SCH DIS	593019.38
TOTAL STATE		
MCPT SIM		
TOTAL LOCAL		
RECEIPTS SIM PER ADM		
TOTAL NONPRO		
RECEIPTS SIM PER ADM		
TOTAL NONPRO		
RECEIPTS SIM PER ADM		
TOTAL STATE		
MCPT SIM		

TABLE 21. LOCAL GUARANTEED YIELD PLAN
1978-79: DECISIONS

D100	YEAR TO BE SIMULATED	1978-79	
D101	KINDERGARTEN COST FACTOR	0.50	
D102	GRADES 1-8 COST FACTOR	1.00	
D103	GRADES 9-12 COST FACTOR	1.30	
D116	COMPENSATORY (AIDC) COST FACTOR	0.0	
D117	COMPENSATORY (INCLMP) COST FACTOR	0.0	
D118	CAREER EDUCATION COST FACTOR	0.0	
D120	NECESSARY SMALL SCHOOL COST FACTOR	0.0	
D200	FLAT GRANT PROGRAM	NO	
D202	AMOUNT OF FLAT GRANT (\$/ADM)	0.0	
D210	FOUNDATION PROGRAM	NO	
D212	AMOUNT OF FOUNDATION (\$/ADM)	0.0	
D215	FUND RECD LOCAL EFFORT (\$/1000)	0.0	
D220	LOCAL GUARANTEED YIELD (LGY)	YES	
D222	LGY REQUIRED LOCAL EFFORT (\$/1000)	10.00	
D225	LGY AMT AT REQD LOCAL EFFORT (\$/ADM)	1230.00	
D226	LGY LOWER LINE RATE (\$/BILL/ADM)	65.00	
D231	LGY UPPER LINE RATE (\$/BILL/ADM)	40.00	
D234	LGY MIN POINT TAX RATE (\$/1000)	16.00	
D237	LGY MAX ALLOWED TAX RATE (\$/1000)	22.00	
D238	DIST ALLOWED TO TAX ABOVE LGY MAX RATE	YES	
D240	DISTRICT TAX RATE		MAINT XP
D241	ELEVATORY SPECIFIED TAX RATE (\$/1000)	0.0	
D242	HIGH SCHOOL SPECIFIED TAX RATE (\$/1000)	0.0	
D243	UNIFIED SPECIFIED TAX RATE (\$/1000)	0.0	
D244	PERCENT OF 73-74 EXPEND TO BE MAINTAINED	160.00	
D245	TAX RATE LIMIT	NO	
D247	AMT RAISED BY EQ DIST (\$/ADM)	0.0	
D301	GRANT FOR KINDERGARTEN (\$/STUDENT)	0.0	
D303	GRANT FOR SPECIAL STUDENTS (% OF 73-74)	160.00	
D316	GRANT FOR COMP ED (1ST 5% OF ADM)	480.00	
D317	GRANT FOR COMP ED (OVER 5% OF ADM)	960.00	
D318	GRANT FOR CAREER ED (\$/STUDENT)	0.0	
D320	GRANT FOR NECESSARY SMALL SCHOOLS (\$/STUD)	0.0	
D330	TRANSPORTATION PRESENT ALLOTMENT	NO	
D331	TRANSPORTATION PERCENT OF RETIRG COSTS	120.00	
D338	DEBT SERVICE PERCENT OF PRESENT EXPEND	0.0	
D340	BASIS FOR DISTRICT TYPE ADJUSTMENT		PRESENT
D345	TCV YEAR USED IN EQUALIZATION PROGRAMS	YES	PREVIOUS
D350	NON-RESIDENTIAL TCV LOCALLY TAXABLE	YES	
D351	NON-RESIDENTIAL TCV TAXABLE BY IED	NO	
D360	STATE RECAPTURE ALLOWED	NO	
D361	DISTRICTS HELD HARMLESS	NO	
D362	COST OF LIVING ADJUSTMENT	NO	
D363	MAX % INCREASE IN TOT RCPTS OVER 73-74	NOT USED	
D364	USE CHERRY FACTOR FOR PORTLAND	NO	
D400	DISTRICTS PRINTED		SAMPLE
D401	PRINT ORDER		COUNTY

TABLE 22 LOCAL GUARANTEED YIELD PLAN
1978-79: RESULTS

THE FOLLOWING DATA ARE REPORTED FOR A REPRESENTATIVE SAMPLE OF SCHOOL DISTRICTS, BUT THE TOTALS OR MEANS ARE FOR THE WHOLE STATE.

SCHOOL DISTRICT NAME	WEIGHTED ADM SIMULATED	PRESENT YEAR ADJ TCY PER ADM	TOT OPER TAX RATE SIM	OPER TAX RATE DIF	TOTAL STATE RCPT SIM PER ADM	TOT RECEIPTS SIMULATED PER ADM
BAKER NO. 5J	4133.65	45575.83	13.77	3.00	904.66	1845.57
OAK GROVE NO. 4	224.00	15993.49	8.03	-1.12	1049.90	1797.48
CORVALLIS NO. 509J	1299.12	12391.64	29.40	6.78	459.44	2883.13
LAKE OSWEGO NO. 7J	7231.70	65960.27	22.19	4.99	538.61	2422.48
OREGON CITY NO. 62	6969.70	62041.98	14.34	0.16	741.60	1777.59
NINETY-ONE NO. 91	437.00	146974.40	8.15	1.37	937.94	1837.18
ASTORIA NO. 1	2194.75	53171.06	22.62	9.86	795.66	2505.31
CODD NO. 9	6396.39	53964.33	19.55	0.33	855.39	2020.79
NORTH BLEND NO. 13	1639.35	51179.02	19.09	0.87	894.81	2050.63
REDMOND NO. 2J	6809.60	74950.90	17.28	2.26	517.33	2014.56
REDMOND NO. 2J	4753.20	38101.48	20.53	2.61	1104.14	2103.64
SOUTH UMPQUA NO. 19	2693.20	34493.01	13.50	4.92	1050.67	1852.38
REDSPOUT NO. 105	1525.05	95559.54	18.65	6.16	61.97	2115.12
ULEX NO. 11	24.85	210533.11	11.60	-0.04	367.57	2961.07
BURNS UN NO. 2	663.00	53291.14	9.13	2.23	738.72	2220.66
HOOD RIVER NO. 1	3349.30	60509.80	22.92	4.75	620.21	2400.29
ASHLAND NO. 5	3284.00	58007.77	15.48	-0.95	801.45	1928.36
MEDFORD NO. 549	11256.92	54974.21	13.98	-1.28	786.39	1690.74
KLAMATH FALLS NO. 1	1611.75	73429.75	10.67	2.08	519.39	2155.13
PLUSH NO. 18	5.30	873994.66	4.21	-0.81	148.92	4983.47
EUGENE NO. 4J	14913.59	69086.69	20.62	1.43	527.24	2129.01
SPRINGFIELD NO. 19	10949.17	6090.66	19.64	1.18	733.40	2104.74
CHEWELL NO. 40	1065.30	48545.33	16.62	1.90	964.27	2008.56
MC KENZIE NO. 68	470.25	216100.64	12.74	-2.21	228.59	3174.61
SCIO NO. 95C	1006.20	35051.16	12.34	-0.51	1054.78	1649.53
CENTRAL LINN NO. 552	1118.17	109305.44	13.58	-0.19	135.74	2263.36
HARPLEN NO. 66	73.77	112546.91	19.72	-0.06	112.99	2028.46
SALEM NO. 24J	23183.07	66300.68	10.86	1.61	671.47	2089.09
CASCADE UN NO. 5	1589.50	28778.61	10.90	1.89	1319.46	2096.38
PORTLAND NO. 1J	58481.51	117309.87	15.54	1.89	199.67	2178.62
PARKROSE NO. 3	4628.54	88934.90	17.72	2.80	263.73	1969.02
GRESHAM NO. 4	5178.00	37313.23	13.95	2.75	1161.32	2184.11
FALLS CITY NO. 57	133.12	87441.44	14.32	0.19	485.73	2281.85
SHERMAN UN NO. 1	195.32	151445.92	7.11	1.88	183.03	2930.47
HER-ISTON NO. 8	2515.22	42868.51	17.76	1.20	1021.74	1964.14
PENDLETON NO. 16H	3400.50	58172.53	16.25	-2.20	763.18	1850.82
RENOVILE NO. 29	1062.00	35321.01	6.47	-1.31	1089.67	1800.37
BEAVERTON NO. 48J	23483.39	68578.26	22.20	3.26	492.28	2187.63
TOTAL OR MEAN	506387.31	70232.11	4411.13	511.31	640.06	2068.74

TABLE 23 LOCAL GUARANTEED YIELD PLAN
1978-79: STATISTICAL SUMMARY

SCHOOL FINANCE STATISTICAL SUMMARY			
VARIABLES	RANGE	DISTRICT	VALUE
WEIGHTED ADP SIMULATED	HIGH: 90TH XTILE: 80TH XTILE: MEDIAN: 20TH XTILE: 10TH XTILE: LOW:	PORTLAND NO. 13 EAGLE POINT NO. 9 NORTH MARION NO. 15 PROSPECT NO. 59 BONNEVILLE NO. 46 ELFRIDGE NO. 60 TROY NO. 54	58481.51 3393.20 1840.80 338.60 73.25 28.25 1.00
PRESENT YEAR ADJ TLY PER ADM	HIGH: 90TH XTILE: 80TH XTILE: MEDIAN: 20TH XTILE: 10TH XTILE: LOW:	FLORA NO. 32 MITCHELL NO. 55 RIDDLE NO. 70 LAKEVIEW NO. 7 SILVERTON NO. 4 NORTH ALBANY NO. 34 MT ANGEL NO. 91	2346781.00 228899.19 139281.81 66351.94 45713.29 36375.63 22448.61
TOT OPER TAX RATE SIM	HIGH: 90TH XTILE: 80TH XTILE: MEDIAN: 20TH XTILE: 10TH XTILE: LOW:	POMERS NO. 31 BEAVERTON NO. 46J REDSFORT NO. 105 MITCHELL NO. 55 KENT NO. 9J MOLALLA UN NO. 4 FLORA NO. 32	43.31 22.20 18.65 12.04 6.85 5.73 0.16
OPER TAX RATE DIF	HIGH: 90TH XTILE: 80TH XTILE: MEDIAN: 20TH XTILE: 10TH XTILE: LOW:	HEREFORD-UNIT 30J RUFUS NO. 3 SHEET MORE NO. 55 MCFARLAND NO. 25 ADRIAN NO. 61 RIVERDALE NO. 51J HOCKVILLE NO. 2	24.42 7.85 4.42 0.78 -1.43 -2.50 -15.33
TOTAL STATE RCPT SIM PER ADM	HIGH: 90TH XTILE: 80TH XTILE: MEDIAN: 20TH XTILE: 10TH XTILE: LOW:	FLORA NO. 32 CLARKES NO. 32 BANKS NO. 13 WYATT NO. 63J CONDON NO. 25J HEBO NO. 13J HUENA CREST NO. 134	2912.70 1088.55 982.47 643.26 165.81 115.66 12.32
TOT RECEIPTS SIMULATED PER ADM	HIGH: 90TH XTILE: 80TH XTILE: MEDIAN: 20TH XTILE: 10TH XTILE: LOW:	FIELDS NO. 33 LAMCN NO. 18 RUFUS NO. 3 BROGAN NO. 1 ELGIN NO. 23 UNION NO. 5 AGNESS NO. 4	10034.37 3244.72 2782.59 2054.65 1795.69 1633.97 37.30

TABLE 24 LOCAL GUARANTEED YIELD PLAN
1978-79: STATE RECEIPTS COMPONENTS

THE FOLLOWING DATA ARE REPORTED FOR A REPRESENTATIVE SAMPLE OF SCHOOL DISTRICTS, BUT THE TOTALS OR MEANS ARE FOR THE WHOLE STATE

SCHOOL DISTRICT NAME	STATE LGY EQUALLY/ SIM PER ADM	INSTR CATEG RCPT SIM PER ADM	TRANSPORT RCPT SIM PER ADM	TOT INTERMED RECEIPTS SIM PER ADM	TOTAL LOCAL RECEIPTS SIM PER ADM	TOTAL NONFED RECEIPTS SIM PER ADM	TOTAL STATE RCPT DIFF
BAKER NO. 5J	829.89	33.27	37.92	36.76	865.88	1807.31	1900647.00
OAK GROVE NO. 4	1002.39	1.55	43.20	11.04	648.04	1708.98	164108.00
COVALLIS NO. 509J	336.69	67.94	51.37	14.13	2387.94	965906.38	965906.38
LAKE OSWEGO NO. 7J	479.28	21.67	34.27	16.20	1859.84	2414.95	2006752.00
OREGON CITY NO. 62	671.94	23.95	42.64	12.79	1009.67	1764.05	3069103.00
NINETY-ONE NO. 91	855.42	3.60	75.43	17.50	850.49	1805.93	236152.56
ASTORIA NO. 1	726.94	25.31	39.62	12.09	1652.52	2460.26	1063191.00
CONG BAY NO. 9	743.76	53.86	54.16	22.47	1108.51	1986.37	3461223.00
NORTH BEND NO. 13	811.33	34.83	45.02	20.13	1089.59	2004.53	1865117.00
BEND NO. 1	487.19	18.72	48.20	31.08	1421.33	1969.74	2125643.00
REDMOND NO. 2J	1038.41	17.98	48.54	29.30	933.39	2070.83	4122042.00
SOUTH UMPQUA NO. 19	964.32	35.07	47.71	113.33	591.76	1755.76	1693601.00
REDSPOUT NO. 105	0.0	15.53	43.15	104.52	1938.40	2104.89	-301097.13
CLEX NO. 11	0.0	0.0	364.72	24.10	2569.40	2941.07	-7192.17
BURNS UN NO. 2	672.57	7.27	56.61	52.31	1412.38	2203.41	338700.31
HOLD RIVER NO. 1	517.27	24.50	74.85	73.10	1667.16	2360.46	1230251.00
ASHLAND NO. 5	719.84	56.03	22.05	23.59	1091.03	1916.07	1594062.00
MEDFORD NO. 549	729.20	23.54	29.96	22.51	859.64	1670.54	5912485.00
KLAHATH FALLS NO. 1	390.70	101.14	23.10	65.27	1509.56	2094.23	448285.63
PLUSH NO. 18	0.0	0.0	145.55	149.46	4685.08	4983.47	-1459.48
EUGENE NO. 4J	445.29	61.05	17.26	58.00	1522.06	2107.29	5152710.00
SPRINGFIELD NO. 19	648.57	44.16	36.97	58.93	1274.16	2066.50	5059030.00
CRESWELL NO. 40	446.54	65.78	48.47	54.47	937.53	1956.27	574438.50
MC KENZIE NO. 68	0.0	70.10	154.44	54.32	2810.64	3093.56	-22507.36
SCIO NO. 95C	933.50	41.89	76.21	35.31	511.14	1601.22	672762.94
CENTRAL LYNN NO. 552	0.0	30.86	101.38	35.09	2047.45	2218.27	-109649.75
HARPER NO. 66	0.0	0.0	109.59	11.45	1892.57	2017.01	-19892.36
SALEM NO. 24J	587.66	47.77	32.20	28.34	1326.79	2028.60	8941663.00
CASCADE UN NO. 5	1216.92	31.74	67.46	13.97	708.40	2041.84	1481601.00
PORTLAND NO. 1J	0.0	170.19	25.39	21.14	1864.73	2085.54	-6997719.00
PARKROSE NO. 3	203.32	28.08	28.37	14.02	1670.76	1948.51	-314200.75
GRESHAM NO. 4	1090.47	18.30	49.34	6.47	1005.13	2172.93	4760414.00
FALLS CITY NO. 57	336.32	101.25	44.63	6.90	1760.83	2253.46	-28669.24
SHERMAN UN NO. 1	0.0	16.19	163.75	12.98	2732.47	2928.47	-29205.48
HERMISTON NO. 8	951.41	19.80	47.04	14.84	858.65	1895.25	1350895.00
PLENOLETON NO. 14R	683.40	21.94	54.27	17.33	1044.71	1825.22	1482522.00
REEDVILLE NO. 29	1035.92	9.87	40.67	14.06	679.33	1783.06	766712.88
BEAVERTON NO. 48J	433.97	15.54	39.31	8.20	1678.50	2178.98	6335991.00
TOTAL OR MEAN	537.80	51.30	47.25	30.68	1361.74	2052.47	172478143.56

TABLE 19 \$100 MILLION LOCAL GUARANTEED
YIELD PLAN: STATE RECEIPTS COMPONENTS

THE FOLLOWING DATA ARE REPORTED FOR A REPRESENTATIVE SAMPLE OF SCHOOL DISTRICTS, BUT THE TOTALS OR MEANS ARE FOR THE WHOLE STATE.

SCHOOL DISTRICT NAME	STATE LGY FUNDALIZ SIM	INSTR CATEG RCPT SIM	TRANSPORT RCPT SIM	TOT INTLRLD RECEIPTS SIM	TOTAL LOCAL RECEIPTS SIM	TOTAL NONFED RECEIPTS SIM	TOTAL NONFED RECEIPTS DIF	TOTAL STATE RCPT DIF
PER ADM	PER ADM	PER ADM	PER ADM	PER ADM	PER ADM	PER ADM	PER ADM	PER ADM
BAKER NO. 5J	436.88	20.98	23.83	36.96	631.32	1153.57	141.31	563504.13
OAK GROVE NO. 4	601.45	1.09	27.00	11.04	355.65	1038.98	53.14	65390.34
CORVALLIS NO. 909J	446.48	39.05	33.27	14.65	1059.34	1646.36	148.22	2247551.1
LAKE OSWEGO NO. 7J	443.48	13.87	22.07	16.70	979.66	1519.28	167.39	1807004.1
OREGON CITY NO. 62	495.61	15.49	27.09	13.00	554.96	1109.22	108.22	1439703.00
NINETY-ONE NO. 91	540.71	2.25	47.14	17.50	507.31	1138.41	128.98	71709.75
ASTORIA NO. 1	509.14	16.57	26.30	12.84	967.96	1536.83	155.55	551298.1
COOS BAY NO. 9	519.07	34.54	35.01	23.24	636.17	1251.75	91.65	1910006.1
NORTH BEND NO. 13	586.02	21.49	27.94	19.99	601.51	1260.56	88.84	1005870.7
BEND NO. 1	394.28	12.04	30.10	31.05	766.70	1237.38	93.72	1263519.00
REDMOND NO. 2J	591.50	12.94	30.63	29.58	667.56	1335.46	134.81	1012711.1
SOUTH UMPQUA NO. 19	555.18	22.36	30.12	114.48	377.80	1103.54	70.85	425092.1
REDSBORO NO. 105	147.51	10.04	28.47	111.11	1026.13	1326.96	99.42	74617.1
OLEX NO. 11	0.0	0.0	250.85	26.52	1559.14	1839.64	18.68	6364.84
HURNS UN NO. 2	443.17	4.60	35.80	52.94	841.10	1379.90	47.11	166640.81
HOOD RIVER NO. 1	430.26	15.57	48.42	75.65	902.40	1476.90	119.71	878428.1
ASHLAND NO. 5	480.16	35.55	13.98	23.94	644.90	1202.13	80.65	667312.1
MEDFORD NO. 549	423.41	14.85	18.84	24.66	566.36	1051.82	59.86	2074924.00
KLAMATH FALLS NO. 1	341.28	63.73	15.09	68.24	820.02	1313.02	131.35	409893.31
PLUSH NO. 18	0.0	0.0	83.85	137.76	2601.12	2825.84	38.36	1540.7
EUGENE NO. 4J	475.08	35.81	11.12	59.79	731.09	1316.64	72.22	6357172.1
SPRINGFIELD NO. 19	522.24	27.67	23.15	59.04	658.29	1294.11	107.70	3309892.1
CRESWELL NO. 40	601.66	42.14	31.07	55.86	490.69	1225.20	120.35	288552.75
MC KENZIE NO. 68	0.0	47.55	105.50	59.37	1712.74	1929.58	93.67	54249.95
SCIO NO. 95C	549.72	26.62	47.68	35.33	343.13	1005.64	68.50	190394.1
CENTRAL LINN NO. 552	0.0	19.50	63.59	35.22	1265.04	1586.85	37.21	167424.1
HARPER NO. 66	85.66	0.0	70.35	11.76	1091.15	1262.40	26.71	10603.50
GALEM NO. 26J	449.76	29.58	20.42	28.75	736.51	1270.90	107.51	5751387.00
CASCADE UN NO. 5	737.76	20.41	42.43	14.06	477.32	1295.35	105.63	453589.7
PORTLAND NO. 1J	178.60	99.98	16.65	22.18	954.42	1276.13	67.35	2379376.1
PARROUSE NO. 3	426.74	16.25	18.60	14.71	713.00	1193.44	61.25	1141104.1
GRESHAM NO. 4	662.67	11.70	30.84	6.47	687.53	1402.42	143.20	1155685.00
FALLS CITY NO. 57	548.72	71.56	31.68	7.80	756.77	1420.30	83.53	49620.00
SHERMAN UN NO. 1	0.0	9.33	108.29	13.73	1700.79	1635.40	47.74	36982.7
HEPHESTON NO. 8	675.15	12.07	29.74	15.01	445.16	1180.25	91.36	790577.1
PENDLETON NO. 16R	437.73	13.03	35.71	18.25	631.95	1140.42	75.87	851612.19
REDDVILLE NO. 29	656.04	6.17	25.42	14.06	421.37	1126.26	121.44	213664.38
BEAVERTON NO. 48J	458.27	10.22	24.64	8.22	867.60	1372.41	116.49	5649166.1
TOTAL OR MEAN	412.95	33.21	29.61	31.41	776.60	1286.66	97.49	95453161.4

TABLE 25 LOCAL GUARANTEED YIELD PLAN
1978-79: STATISTICAL SUMMARY

SCHOOL FINANCE STATISTICAL SUMMARY

VARIABLES	RANGE	DISTRICT	VALUE
STAT LCT EQUALIZ SIM PER ADM	HIGH: 90TH XTILE: 80TH XTILE: MEDIAN: 20TH XTILE: 10TH XTILE: LOW:	CASCADE UM NO. 5 APPLGATE NO. 40 RELAND NO. 116 ESTACADA UM NO. 6 MORN NO. 17 TROY NO. 54 SEASIDE NO. 10	1216.92 990.43 870.13 531.67 0.0 0.0 0.0
INSIR CALG RCPT SIM PER ADM	HIGH: 90TH XTILE: 80TH XTILE: MEDIAN: 20TH XTILE: 10TH XTILE: LOW:	PARKERSVILLE NO. 62 HOODHURN NO. 103 BLACHLY NO. 90 FERNDAL NO. 10 NORTH HOWELL NO. 51 TROY NO. 54 JUNTURA NO. 12	231.74 74.74 49.65 21.16 0.70 0.0 0.0
TRANSPORT RCPT SIM PER ADM	HIGH: 90TH XTILE: 80TH XTILE: MEDIAN: 20TH XTILE: 10TH XTILE: LOW:	FLORA NO. 32 LONG CREEK NO. 17 CROK-APPLGATE NO. 66 CANAS VALLEY NO. 21 LEGIN NO. 23 LEBANON NO. 16C DAKVILLE NO. 36	2880.00 191.12 111.21 65.31 41.02 33.44 0.0
TOT INTERED RECEIPTS SIM PER ADM	HIGH: 90TH XTILE: 80TH XTILE: MEDIAN: 20TH XTILE: 10TH XTILE: LOW:	FLORA NO. 32 OAKLAND NO. 1 SIUSLAH NO. 97J BETHANY NO. 63 ANNEX NO. 29 BANKS NO. 13 YAMHILL-CARLTON UM 1	624.00 109.77 54.73 20.86 12.17 9.85 0.0
TOTAL LOCAL RECEIPTS SIM PER ADM	HIGH: 90TH XTILE: 80TH XTILE: MEDIAN: 20TH XTILE: 10TH XTILE: LOW:	FIELDS NO. 33 WASCO NO. 7 FORT ROCK NO. 24 GOLD BEACH NO. 3C UKIAH NO. 60 PHOENIX NO. 4 AGNESS NO. 4	9577.23 2890.79 2434.81 1371.90 827.85 653.97 -292.37
TOTAL NONFED RECEIPTS SIM PER ADM	HIGH: 90TH XTILE: 80TH XTILE: MEDIAN: 20TH XTILE: 10TH XTILE: LOW:	FIELDS NO. 33 TIGARD NO. 23J RUFUS NO. 3 OAKRIDGE NO. 76 OREGON CITY NO. 62 IMBLER NO. 11 AGNESS NO. 4	10034.37 3176.58 2776.88 2025.08 1764.05 1620.43 37.30
TOTAL STATE RCPT DIFF	HIGH: 90TH XTILE: 80TH XTILE: MEDIAN: 20TH XTILE: 10TH XTILE: LOW:	SALEM NO. 24J FERNRIDGE NO. 20J ST. HELENS NO. 502 FOSSIL NO. 21 PAISLEY NO. 11 CLIVERDALE NO. 22 PORTLAND NO. 1J	6981663.00 1574946.00 795950.63 97262.94 -13018.75 -33769.71 -6997719.00

TABLE 26 REGIONAL EQUALIZATION DISTRICTS
\$300: DECISIONS

D100	YEAR 10 IN SIMULATED	1973-74	
D101	KINDERGARTEN COST FACTOR	0.50	
D102	GRADES 1-5 COST FACTOR	1.00	
D103	GRADES 6-12 COST FACTOR	1.50	
D116	COMPENSATORY (AIDE) COST FACTOR	0.0	
D117	COMPENSATORY (INCLM) COST FACTOR	0.0	
D118	CAREER EDUCATION COST FACTOR	0.0	
D120	NECESSARY SMALL SCHOOL COST FACTOR	0.0	
D200	FLAT GRANT PROGRAM	NO	
D202	AMOUNT OF FLAT GRANT (\$/ADM)	0.0	
D210	FOUNDATION PROGRAM	NO	
D212	AMOUNT OF FOUNDATION (\$/ADM)	0.0	
D215	FIND REUD LOCAL EFFORT (\$/1000)	0.0	
D220	LOCAL GUARANTEED YIELD (LGY)	YLS	
D222	LGY REQUIRED LOCAL EFFORT (\$/1000)	10.00	
D225	LGY AMT AT REQD LOCAL EFFORT (\$/ADM)	780.00	
D228	LGY LOWER LINE RATE (\$/MILL/ADM)	50.00	
D231	LGY UPPER LINE RATE (\$/MILL/ADM)	35.00	
D234	LGY MIN. POINT TAX RATE (\$/1000)	16.00	
D237	LGY MAX ALLOWED TAX RATE (\$/1000)	22.00	
D238	DIST ALLOWED TO TAX ABOVE LGY MAX RATE	YES	
D240	DISTRICT TAX RATE	MAINT XP	
D241	ELEMENTARY SPECIFIED TAX RATE (\$/1000)	0.0	
D242	HIGH SCHOOL SPECIFIED TAX RATE (\$/1000)	0.0	
D243	UNITED SPECIFIED TAX RATE (\$/1000)	0.0	
D244	PERCENT OF 73-74 EXPEND TO BE MAINTAINED	100.00	
D245	TAX RATE LIMIT	NO	
D247	AMT RAISED BY EQ DISTS (\$/ADM)	300.00	
D301	GRANT FOR KINDERGARTEN (\$/STUDENT)	0.0	
D303	GRANT FOR SPECIAL STUDENTS (% OF 73-74)	100.00	
D316	GRANT FOR COMP ED (1ST 5% OF ADM)	300.00	
D317	GRANT FOR COMP ED (OVER 5% OF ADM)	600.00	
D318	GRANT FOR CAREER ED (\$/STUDENT)	0.0	
D320	GRANT FOR NECESSARY SMALL SCHOOLS (\$/STUD)	0.0	
D330	TRANSPORTATION PRESENT ALLOTMENT	NO	
D331	TRANSPORTATION PERCENT OF REIMB COSTS	75.00	
D336	DEBT SERVICE PERCENT OF PRESENT EXPEND	0.0	
D340	BASIS FOR DISTRICT TYPE ADJUSTMENT	PRESENT	
D345	TCV YEAR USED IN EQUALIZATION PROGRAMS	PREVIOUS	
D350	NON-RESIDENTIAL TCV LOCALLY TAXABLE	YES	
D351	NON-RESIDENTIAL TCV TAXABLE BY IED	YES	
D360	STATE RECAPTURE ALLOWED	NO	
D361	DISTRICTS HELD HAPLESS	NO	
D362	COST OF LIVING ADJUSTMENT	NO	
D363	MAX % INCREASE IN TOT RCPTS OVER 73-74	15.00	
D364	USE CHERRY FACTOR FOR PORTLAND	NO	
D400	DISTRICTS PRINTED		
D401	PRINT ORDER		
		SAMPLE	
		COUNTY	

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TABLE 27 REGIONAL EQUALIZATION DISTRICTS
\$300: RESULTS

THE FOLLOWING DATA ARE REPORTED FOR A REPRESENTATIVE SAMPLE OF SCHOOL DISTRICTS, BUT THE TOTALS OR MEANS ARE FOR THE WHOLE STATE.

SCHOOL DISTRICT NAME	REPRESENTATIVE ADM STIMULATED	PRESENT YEAR ADJ TCY	TOT OPER TAX HAIF SIM	OPER TAX RATE DIF	TOTAL STATE RCPT SIM	TOTAL STATE RCPT DIF	TOT RECEIPTS SIMULATED	TOT RECEIPT DIFFERENCE PER ADM
BAKER NO. 5J	3086.30	37152.90	12.03	1.26	390.20	87.49	1192.03	141.33
OAK GROVE NO. 8	200.00	23904.33	6.94	-2.21	499.17	153.82	1127.48	53.15
CORVALLIS NO. 509J	8098.09	45176.89	21.55	0.93	433.59	136.75	1668.76	146
LAKE OSWEGO NO. 7J	7066.59	43765.06	16.28	-0.92	407.09	139.35	1527.35	167
OREGON CITY NO. 62	6538.50	41538.87	12.53	-1.65	425.70	104.59	1223.03	106.62
NINETY-ONE NO. 91	400.00	32226.50	6.90	0.12	462.06	27.74	1569.66	128.98
ASTORIA NO. 1	2220.00	39190.44	15.22	2.26	467.71	160.01	1584.67	155
COOS BAY NO. 9	6484.40	40373.96	15.89	-3.33	502.63	200.37	1287.34	91
NORTH BEND NO. 13	3751.30	36728.62	15.27	-2.95	525.84	154.92	1306.33	82
BEND NO. 1	6052.00	51026.99	14.43	-0.59	372.46	141.61	1282.16	93.74
REDMOND NO. 2J	3380.60	36175.75	16.06	-1.86	501.81	163.07	1368.59	134.88
SOUTH UMPQUA NO. 19	2554.00	24564.82	11.26	2.68	454.26	9.45	1201.13	70
REDSBORO NO. 105	1691.90	67098.49	14.96	2.47	230.35	-3.47	1337.83	99
OLEX NO. 11	39.22	183985.90	12.43	0.79	253.99	-162.29	1639.64	18.66
HURNS LN NO. 2	653.90	42114.67	6.97	0.07	368.02	136.99	1397.36	47.11
HOOD RIVER NO. 1	3465.07	42828.28	16.77	-1.40	391.87	147.41	1517.23	119
ASHLAND NO. 5	3235.00	38423.11	13.63	-2.80	448.97	128.14	1214.60	80
MEDFORD NO. 549	10802.59	41992.99	12.48	-2.78	401.18	131.04	1072.15	55
KLAMATH FALLS NO. 1	2125.00	47821.37	6.55	-0.04	365.67	133.60	1376.69	131
PLUSH NO. 18	8.05	482994.41	9.00	3.98	86.96	-192.39	2825.84	38
EUGENE NO. 4J	22260.29	44446.17	15.61	-3.38	453.39	213.21	1339.03	72
SPRINGFIELD NO. 19	10889.84	39700.19	15.86	-2.59	483.85	211.02	1332.42	107
CRESWELL NO. 40	1092.40	30679.12	14.23	-0.49	537.34	122.84	1278.82	120.33
MC KENZIE NO. 68	481.05	171386.42	14.50	-0.45	157.47	-112.77	2018.17	93.6
SCIO NO. 95C	923.10	25369.02	11.26	1.47	480.25	59.33	1053.97	66
CENTRAL LINK NO. 352	1085.50	92260.55	16.29	2.20	86.60	-154.24	1432.10	37
HARPER NO. 66	110.50	69795.57	16.86	-0.05	173.64	-81.81	1274.17	26
SALEM NO. 24J	21494.19	43066.86	14.25	-2.67	437.85	169.01	1332.26	107.58
CASCADE UN NO. 5	1330.00	23627.67	14.42	0.77	296.02	30.34	1374.00	67
PORTLAND NO. 1J	70290.56	67790.33	14.03	-0.89	379.74	112.60	1214.95	61
PARKROSE NO. 3	5745.77	50635.40	10.77	-0.43	532.23	163.73	1413.59	143.2
GRESHAM NO. 4	3400.00	35476.60	7.42	-1.96	547.91	119.79	1452.41	83.5
FALLS CITY NO. 57	218.00	38109.75	12.17	2.19	120.88	-159.82	1837.52	47
SHERMAN UN NO. 1	231.40	108781.04	15.44	-1.12	549.54	112.75	1249.94	91
MERISTON NO. 8	2790.80	26479.96	14.23	-4.22	401.89	124.21	1167.37	75.0
PEVLETON NO. 16R	4006.92	41392.41	5.74	-2.04	507.70	61.39	1183.57	121.4
REEDVILLE NO. 29	875.00	24810.24	17.62	-1.32	370.20	131.60	1381.09	116
BEAVERTON NO. 48J	21896.59	47375.79						
TOTAL OR MEAN	516233.45	47621.84	3869.57	-30.25	399.02	105.28	1323.06	94

TABUL 28 PRINCIPAL FORMATION DISTRICTS
\$3001 STATISTICAL SUMMARY
SPECIAL FINANCE STATISTICAL SUMMARY

RANGE	DISTRICT	VALUE
ALU-TER AD- 91-40 AFPO	WICH 90TH XILES 80TH XILES MEDIAN 20TH XILES 10TH XILES LOW	70290.50 3500.00 1091.90 335.00 81.40 4.92
PALST VIAN AD TCV PER ADM	WICH 90TH XILES 80TH XILES MEDIAN 20TH XILES 10TH XILES LOW	53760.75 132135.50 86677.50 43991.03 32054.02 27907.15 16119.33
TOT OPER TAX RATE 51P	WICH 90TH XILES 80TH XILES MEDIAN 20TH XILES 10TH XILES LOW	25.94 17.12 15.24 11.14 6.94 4.13
OPER TAX RATE 11P	WICH 90TH XILES 80TH XILES MEDIAN 20TH XILES 10TH XILES LOW	15.90 3.76 2.04 -0.81 -2.59 -3.17 -8.26
TOTAL STATE MCP 51P PER ADM	WICH 90TH XILES 80TH XILES MEDIAN 20TH XILES 10TH XILES LOW	796.01 531.29 446.25 396.02 173.52 100.93 24.61
TOTAL STATE MCP 51P PER ADM	WICH 90TH XILES 80TH XILES MEDIAN 20TH XILES 10TH XILES LOW	427.97 171.45 150.09 87.59 -150.24 -174.57 -445.65
TOT RECEIPTS DIFFERENTIAL PER ADM	WICH 90TH XILES 80TH XILES MEDIAN 20TH XILES 10TH XILES LOW	5200.11 2034.69 1777.99 1293.21 1135.25 1046.49 791.46
TOT RECEIPTS DIFFERENTIAL PER ADM	WICH 90TH XILES 80TH XILES MEDIAN 20TH XILES 10TH XILES LOW	423.49 171.87 103.02 81.29 36.93 26.16 -28.05

TABLE 29 REGIONAL EQUALIZATION DISTRICTS
\$300: STATE RECEIPTS COMPONENTS

THE FOLLOWING DATA ARE REPORTED FOR A REPRESENTATIVE SAMPLE OF SCHOOL DISTRICTS, BUT THE TOTALS OR MEANS ARE FOR THE WHOLE STATE.

SCHOOL DISTRICT NAME	STATE LGY LOCALITY 2 SIM PER ADM	INST. CATEG RCPT SIM PER ADM	TRANSPORT RCPT SIM PER ADM	TOT. INTERMED RECEIPTS SIM PER ADM	TOTAL LOCAL RECEIPTS SIM PER ADM	TOTAL NONFED RECEIPTS SIM PER ADM	TOTAL NONFED RECEIPTS DIFF PER ADM	TOTAL STATE RCPT DIFF
BAKER NO. 5J	341.78	20.98	23.43	336.96	426.41	1153.57	141.31	270013.06
OAK GROVE NO. 4	448.32	1.09	27.00	311.04	228.77	1039.98	53.15	30764.93
CHUALAR NO. 509J	337.69	39.05	35.27	314.65	898.13	1646.36	148.22	1123604.00
LAKE OSAGE NO. 7J	367.66	13.87	27.09	316.70	795.57	1519.28	167.39	980433.50
OREGON CITY NO. 62	380.00	15.49	27.07	313.00	370.57	1109.27	108.22	683831.56
NINETY-ONE NO. 91	409.17	2.25	27.14	317.50	358.85	1178.41	128.98	11095.97
ASTORIA NO. 1	420.82	16.57	26.30	312.64	756.28	1536.83	155.55	355232.69
COOS BAY NO. 9	429.36	34.54	35.01	323.24	425.88	1251.75	91.65	1319320.00
NORTH BEND NO. 13	472.81	21.49	27.94	319.99	414.73	1260.56	88.84	581153.25
BEND NO. 1	327.11	12.04	30.10	331.05	533.86	1237.38	93.72	857046.75
REDMOND NO. 2J	455.00	12.94	30.63	329.58	504.06	1335.46	134.81	551263.11
SOUTH UMBONA NO. 19	398.18	22.36	30.12	414.48	234.79	1103.54	70.85	24122.80
REDSPOUT NO. 105	188.15	10.04	26.67	411.11	685.50	1326.95	99.42	-5872.77
OLEX NO. 11	0.0	0.0	250.85	326.56	1259.10	1839.64	18.68	-6364.84
BURNS UM NO. 2	325.32	4.60	35.80	352.94	658.94	1379.90	47.11	89580.94
HOOD RIVER NO. 1	324.16	15.57	48.02	375.65	708.50	1476.00	119.71	510788.00
ASCLAND NO. 5	395.85	35.55	13.98	323.94	429.22	1202.13	80.65	414518.58
MEDFORD NO. 509	363.78	14.85	16.64	324.66	325.99	1051.82	59.88	1426003.00
KLAMATH FALLS NO. 1	282.19	63.73	15.09	368.24	579.12	1313.02	131.35	284317.81
PUSH NO. 18	0.0	0.0	83.85	437.76	2301.12	2825.84	38.38	-1548.77
EUGENE NO. 4J	402.71	35.81	11.12	359.79	503.46	1316.64	72.22	4746194.00
SPRINGFIELD NO. 19	429.32	27.87	23.15	359.04	451.21	1294.11	107.70	2297925.00
CRESWELL NO. 40	460.36	42.14	31.07	355.86	332.00	1225.20	120.35	134190.06
MC KENZIE NO. 68	0.0	47.55	105.50	359.37	1412.74	1929.58	93.67	-54249.95
SCIO NO. 95C	402.79	26.62	47.68	335.33	190.05	1005.64	68.50	54766.82
CENTRAL LINN NO. 552	0.0	19.50	63.59	335.22	965.04	1386.85	37.21	-167424.63
HARPER NO. 66	99.80	0.0	70.35	311.76	777.00	1262.40	26.71	-9040.37
SALEM NO. 24J	383.96	29.58	20.42	328.75	504.31	1270.90	107.51	4139652.00
CASCADE UM NO. 5	563.25	20.81	42.43	314.06	351.82	1295.35	105.04	221502.50
PORTLAND NO. 1J	175.09	99.98	16.65	322.18	657.93	1276.13	67.35	2132480.00
PARKROSE NO. 3	340.74	16.25	15.60	314.71	498.99	1193.44	61.25	646996.00
GRESSHAM NO. 4	486.48	11.70	30.84	306.47	563.71	1402.42	143.20	55666.81
FALLS CITY NO. 57	440.90	71.56	31.68	307.80	564.60	1420.30	83.53	26114.18
SHERMAN UM NO. 1	0.0	9.33	108.29	313.73	1400.79	1835.40	47.74	-16982.75
HERMISTON NO. 8	504.62	12.07	29.74	315.01	315.70	1180.25	91.36	314657.63
PENDLETON NO. 10R	349.46	13.03	35.71	318.25	420.28	1140.42	75.87	497687.19
REDVILLE NO. 29	472.40	6.17	25.42	314.06	304.51	1126.26	121.44	53714.90
BEAVERTON NO. 48J	331.88	10.22	24.64	308.22	693.99	1372.41	116.49	2881675.00
TOTAL OR MEAN	332.67	33.21	29.61	331.41	553.73	1284.15	94.99	54347123.68

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STATISTICAL SUMMARY

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TABLE 31 REGIONAL EQUALIZATION DISTRICTS
\$600: DECISIONS

1100	YEAR TO BE SIMULATED	1973-74			
D101	KINDERGARTEN COST FACTOR	0.50	D301	GRANT FOR KINDERGARTEN (\$/STUDENT)	0.0
D102	GRADES 1-8 COST FACTOR	1.00			
D103	GRADES 9-12 COST FACTOR	1.30	D303	GRANT FOR SPECIAL STUDENTS (% OF 73-74)	100.00
D116	COMPENSATORY (AFDC) COST FACTOR	0.0	D316	GRANT FOR COMP ED (1ST 5% OF ADM)	300.00
D117	COMPENSATORY (INCOME) COST FACTOR	0.0	D317	GRANT FOR COMP ED (OVER 5% OF ADM)	600.00
D118	CAREER EDUCATION COST FACTOR	0.0	D318	GRANT FOR CAREER ED (\$/STUDENT)	0.0
D120	NECESSARY SMALL SCHOOL COST FACTOR	0.0	D320	GRANT FOR NECESSARY SMALL SCHOOLS (\$/STUD)	0.0
D200	FLAT GRANT PROGRAM	NO	D330	TRANSPORTATION PRESENT ALLOTMENT	NO
D202	AMOUNT OF FLAT GRANT (\$/ADM)	0.0	D331	TRANSPORTATION PERCENT OF REIMB COSTS	75.00
D210	FOUNDATION PROGRAM	NO			
D212	AMOUNT OF FOUNDATION (\$/ADM)	0.0	D336	DEBT SERVICE PERCENT OF PRESENT EXPEND	0.0
D215	FNDN RECD LOCAL EFFORT (\$/1000)	0.0			
D220	LOCAL GUARANTEED YIELD (LGY)	YES	D340	BASIS FOR DISTRICT TYPE ADJUSTMENT	PRESENT
D222	LGY REQUIRED LOCAL EFFORT (\$/1000)	10.00	D345	TCV YEAR USED IN EQUALIZATION PROGRAMS	PREVIOUS
D225	LGY AMT AT RECD LOCAL EFFORT (\$/ADM)	780.00	D350	NON-RESIDENTIAL TCV LOCALLY TAXABLE	YES
D228	LGY LOWER LINE RATE (\$/MILL/ADM)	50.00	D351	NON-RESIDENTIAL TCV TAXABLE BY TED	YES
D231	LGY UPPER LINE RATE (\$/MILL/ADM)	35.00	D360	STATE RECAPTURE ALLOWED	NO
D234	LGY MIN POINT TAX RATE (\$/1000)	16.00	D361	DISTRICTS HELD HARMLESS	NO
D237	LGY MAX ALLOWED TAX RATE (\$/1000)	22.00	D362	COST OF LIVING ADJUSTMENT	NO
D238	DIST ALLOWED TO TAX ABOVE LGY MAX RATE	YES	D363	MAX % INCREASE IN TOT RCPTS OVER 73-74	15.00
			D364	USE CHERRY FACTOR FOR PORTLAND	NO
D240	DISTRICT TAX RATE	MAINT XP	D400	DISTRICTS PRINTED	SAMPLE
D241	ELEMENTARY SPECIFIED TAX RATE (\$/1000)	0.0	D401	PRINT ORDER	COUNTY
D242	HIGH SCHOOL SPECIFIED TAX RATE (\$/1000)	0.0			
D243	UNIFIED SPECIFIED TAX RATE (\$/1000)	0.0			
D244	PERCENT OF 73-74 EXPEND TO BE MAINTAINED	100.00			
D245	TAX RATE LIMIT	NO			
D247	AMT RAISED BY EQ DIST (\$/ADM)	600.00			

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TABLE 32 REGIONAL EQUALIZATION DISTRICTS
\$600: RESULTS

THE FOLLOWING DATA ARE REPORTED FOR A REPRESENTATIVE SAMPLE OF SCHOOL DISTRICTS, BUT THE TOTALS OR MEANS ARE FOR THE WHOLE STATE.

SCHOOL DISTRICT NAME	WEIGHTED ADM SIMULATED	PRESENT YEAR ADJ TCV PER ADM	TOT OPER TAX RATE SIM	OPER TAX RATE DIFF	TOTAL STATE RCPT SIM PER ADM	TOTAL STATE RCPT DIFF PER ADM	TOT RECEIPTS SIMULATED PER ADM	TOT RECEIPT DIFFERENCE PER ADM
BAKER NO. 5J	3086.30	37152.90	12.16	1.39	317.39	14.68	1192.03	141.31
OAK GROVE NO. 8	200.00	23904.33	7.13	-2.02	350.44	5.09	1127.40	53.15
CORVALLIS NO. 509J	8098.09	45176.89	22.20	1.58	409.81	114.98	1668.76	140.
LAKE OSWEGO NO. 7J	7066.59	43765.06	16.92	-0.28	336.24	69.03	1527.35	167.
OREGON CITY NO. 62	6538.50	41518.87	13.48	-0.70	330.24	9.12	1123.03	108.44
NINETY-ONE NO. 91	400.00	32228.50	7.45	0.67	321.51	-112.81	1169.66	128.98
ASTORIA NO. 1	2220.00	39190.44	15.48	2.52	422.27	114.58	1584.67	155.44
COOS BAY NO. 9	6584.40	40373.96	16.35	-2.87	457.15	154.89	1287.34	91.
NORTH BEND NO. 13	3751.30	36728.62	16.04	-2.18	446.05	75.13	1306.33	88.
BEND NO. 1	6052.00	51026.99	15.34	0.32	344.96	114.10	1282.16	93.72
REDMOND NO. 2J	3380.90	36175.75	16.86	-1.06	398.74	60.00	1368.59	134.81
SOUTH UMPQUA NO. 19	2554.00	24564.82	11.82	3.24	306.74	-138.07	1201.13	70.
REEDSPORT NO. 105	1691.90	67098.49	15.75	3.26	330.84	97.02	1337.83	99.
OLEX NO. 11	39.22	183985.90	17.05	5.41	253.99	-162.29	1399.64	18.07
BURNS UN NO. 2	653.90	42114.67	7.06	0.16	332.67	94.26	1397.36	47.11
HOOD RIVER NO. 1	3465.07	42828.28	17.25	-0.92	338.67	94.23	1517.23	119.
ASHLAND NO. 5	3235.00	38423.11	13.99	-2.44	394.99	74.16	1214.60	80.
MEDFORD NO. 549	10882.59	41992.99	12.93	-2.33	366.06	95.92	1072.15	59.
KLAMATH FALLS NO. 1	2125.00	47821.37	8.73	0.14	349.90	118.03	1376.69	131.35
PLUSH NO. 18	8.05	482994.41	14.63	9.61	86.96	-192.39	2825.84	38.74
EUGENE NO. 4J	22260.29	44446.17	16.41	-2.78	427.47	187.30	1339.03	72.
SPRINGFIELD NO. 19	10889.84	39700.19	16.27	-2.19	435.90	163.07	1312.42	107.
CRESWELL NO. 40	1092.40	30679.12	15.06	0.34	419.54	5.04	1276.82	120.35
MC KENZIE NO. 68	481.05	171386.42	19.52	4.57	157.47	-112.77	2018.17	93.67
SCIO NO. 95C	923.10	25369.02	11.55	1.76	344.49	-76.43	1053.98	68.
CENTRAL LINN NO. 552	1085.50	92260.55	17.12	5.03	149.66	-91.17	1432.10	37.
HARPER NO. 66	110.50	69795.57	19.12	0.34	282.71	27.26	1274.17	26.44
SALEM NO. 24J	24494.19	43066.86	14.71	-0.27	483.63	140.50	1332.26	107.51
CASCADE UN NO. 5	1330.00	23627.67	9.02	-0.21	409.34	20.71	1350.24	105.44
PORTLAND NO. 1J	76290.56	67790.33	15.09	1.44	348.52	82.84	1374.00	67.
PARKROSE NO. 3	5745.77	50635.40	14.98	0.08	410.36	61.63	1214.95	61.
GRESHAM NO. 4	3400.00	35476.60	11.28	0.08	453.35	25.23	1432.42	83.53
FALLS CITY NO. 57	210.00	38109.75	13.55	-0.58	420.88	-159.82	1837.52	47.
SHERMAN UN NO. 1	231.40	108781.04	8.81	3.58	120.18	-28.61	1249.94	91.
HERMISTON NO. 8	2790.80	26479.96	15.70	-0.86	408.18	73.91	1167.37	75.67
PENDLETON NO. 10R	4006.92	41392.41	14.44	-0.41	351.60	-106.42	1143.57	121.44
REDVILLE NO. 29	875.00	24610.24	5.99	-1.79	339.88	77.52	1361.09	116
BEAVERTON NO. 46J	21896.59	47375.79	18.30	-0.64	316.12	-77.52	1361.09	116
TOTAL OR MEAN	516233.45	47621.84	4196.97	297.17	359.43	65.68	1332.30	94.44

TABLE 33 REGIONAL EQUALIZATION DISTRICTS
\$600, STATISTICAL SUMMARY
30-000 FINANCE STATISTICAL SUMMARY

VARIABLES	RANGE	DISTRICT	VALUE
WEIGHTED ADM SIMULATED			
HIGH		PORTLAND NO. 12	70290.50
90TH XTILE		CRESHAM NO. 4	3400.00
80TH XTILE		REDSPOUT NO. 105	1891.90
MEDIAN		CARLTON NO. 11	335.00
20TH XTILE		PRATUM NO. 50	61.00
10TH XTILE		AROCK NO. 81	38.00
LOW		FLORA NO. 32	4.92
PRESENT YEAR ADJ TV			
HIGH		BROTHERS NO. 15	53760.75
90TH XTILE		MELIX NO. 18	13215.20
80TH XTILE		IRISH BEND NO. 28	8867.50
MEDIAN		NORTH DOUGLAS NO. 22	43991.93
20TH XTILE		SANDY NO. 46	32054.02
10TH XTILE		ORIENT NO. 63	27907.15
LOW		KNOX BUTTE NO. 19	16119.33
TOT OPER TAX RATE SIM			
HIGH		TROY NO. 58	30.05
90TH XTILE		PINE EAGLE NO. 61	19.08
80TH XTILE		SCARPOUSE NO. 17	16.48
MEDIAN		NEAR-KAHWIE NO. 96	12.24
20TH XTILE		YAMHILL NO. 16	7.14
10TH XTILE		BETHANY NO. 93	6.17
LOW		KLAMATH FALLS UM 2	4.11
OPER TAX RATE DIP			
HIGH		TROY NO. 58	20.01
90TH XTILE		SISTERS NO. 6	5.76
80TH XTILE		CLUNE NO. 11C	3.45
MEDIAN		OAK CREEK NO. 15	0.00
20TH XTILE		LOURDES NO. 124	-1.95
10TH XTILE		JOHN DAY NO. 3	-2.69
LOW		GASTON NO. 5113	-7.90
TOTAL STATE RCPT SIM PER ADM			
HIGH		FLORA NO. 32	741.87
90TH XTILE		IRISH BEND NO. 24	439.91
80TH XTILE		NORTH DOUGLAS NO. 22	415.37
MEDIAN		SCARPOUSE NO. 88J	346.76
20TH XTILE		BROTHERS NO. 15	237.25
10TH XTILE		CHANE NO. 4	137.83
LOW		MILLERSBURG NO. 32	48.02
TOTAL STATE RCPT DIFF PER ADM			
HIGH		MC DERMOTT NO. 51	384.77
90TH XTILE		GERVAIS UM NO. 1	152.86
80TH XTILE		WATTLE POINT NO. 41	113.20
MEDIAN		BUTTE FALLS NO. 91	30.13
20TH XTILE		KENT NO. 92	-117.04
10TH XTILE		KORRUM SCH. DIST. 1	-162.39
LOW		DOUBLE D NO. 28	-445.65
TOT RECEIPTS SIMULATED PER ADM			
HIGH		PISTOL RIVER NO. 16	5200.11
90TH XTILE		BEAVER NO. 8	2019.47
80TH XTILE		RUFUS NO. 3	1741.27
MEDIAN		WYATT NO. 63J	1293.21
20TH XTILE		MT ANGEL NO. 91	1134.62
10TH XTILE		SODAVILLE NO. 13	1041.54
LOW		CENTRAL MOKEL 348C	791.46
TOT RECEIPTS DIFFERENCE PER ADM			
HIGH		MARISSBURG UM NO. 5J	380.55
90TH XTILE		LAKE OSWEGO NO. 7J	167.39
80TH XTILE		PARKERSVILLE NO. 82	139.84
MEDIAN		ASHLAND NO. 5	80.45
20TH XTILE		BUTTE FALLS NO. 91	38.93
10TH XTILE		RIDDLE NO. 70	26.16
LOW		FRENCHGLEN NO. 16	-42.00

TABLE 34 REGIONAL EQUALIZATION DISTRICTS
\$600: STATE RECEIPTS COMPONENTS

THE FOLLOWING DATA ARE REPORTED FOR A REPRESENTATIVE SAMPLE OF SCHOOL DISTRICTS, BUT THE TOTALS OR MEANS ARE FOR THE WHOLE STATE.

SCHOOL DISTRICT NAME	STATE LGY EQUALIZ SIM	INSTR CATEG RCPT SIM	TRANSPORT RCPT SIM	TOT INTERMED RECEIPTS SIM	TOTAL LOCAL RECEIPTS SIM	TOTAL NONFED RECEIPTS SIM	TOTAL NONFED RECEIPTS DIF	TOTAL STATE RCPT DIF
PER ADM	PER ADM	PER ADM	PER ADM	PER ADM	PER ADM	PER ADM	PER ADM	PER ADM
BAKER NO. 5J	268.98	20.98	23.83	636.95	199.22	1153.57	141.31	4531.11
OAK GROVE NO. 4	319.59	1.09	27.00	611.04	77.51	1038.98	53.15	1018.44
CORVALLIS NO. 509J	333.92	39.05	33.27	614.65	621.90	1646.36	148.22	93105.19
LAKE OSWEGO NO. 7J	296.81	13.87	22.07	616.70	566.34	1519.28	167.39	48777.3
OREGON CITY NO. 62	284.54	15.49	27.09	613.00	166.03	1109.27	106.22	59648
NINETY-ONE NO. 91	268.63	2.25	47.14	617.50	199.40	1138.98	128.98	45122.69
ASTORIA NO. 1	375.38	16.57	26.30	612.24	501.72	1536.83	155.55	254360.50
COOS BAY NO. 9	383.88	34.54	35.01	623.24	171.36	1251.75	91.05	101987.3
NORTH BEND NO. 13	393.01	21.49	27.94	619.09	194.52	1260.56	88.84	281834
BEND NO. 1	299.60	12.04	30.10	631.05	261.37	1237.38	93.72	690560
REDMOND NO. 2J	351.93	12.94	30.63	629.58	307.13	1335.46	134.81	202822.81
SOUTH UMPQUA NO. 19	250.66	22.36	30.12	714.48	82.31	1103.54	70.85	352641.00
REDSFORD NO. 105	288.64	10.04	28.67	711.11	285.01	1326.96	99.42	164151
OLEX NO. 11	0.0	0.0	250.85	626.59	959.06	1839.64	18.67	6364
BURNS UN NO. 2	279.59	4.60	35.80	652.94	404.68	1379.90	47.11	56676.58
HOOD RIVER NO. 1	270.98	15.57	48.42	675.65	461.68	1476.00	119.71	326512.31
ASHLAND NO. 5	341.87	35.55	13.98	623.94	183.20	1202.13	80.65	239894
MEDFORD NO. 549	328.66	14.85	18.84	624.66	61.11	1051.82	59.88	1043817
KLAMATH FALLS NO. 1	266.42	63.73	15.09	668.24	204.89	1313.02	131.35	250811.00
PLUSH NO. 18	0.0	0.0	63.85	737.76	2001.12	2825.84	38.38	1548.77
EUGENE NO. 4J	376.80	35.81	11.12	659.79	229.38	1316.64	72.22	4169263.00
SPRINGFIELD NO. 19	381.37	27.67	23.15	659.04	199.16	1294.11	107.70	175781
CRESWELL NO. 40	342.55	42.14	31.07	655.86	149.80	1225.20	120.35	5502
MC KENZIE NO. 68	0.0	47.55	105.50	659.37	1112.74	1929.58	93.67	44249.95
SCIO NO. 95C	267.03	26.62	47.68	635.33	25.81	1005.64	68.50	70555.25
CENTRAL LINN NO. 552	63.06	19.50	63.59	635.22	601.98	1386.85	37.21	80867
HARPER NO. 66	208.88	0.0	70.35	611.76	367.93	1262.40	26.71	3012
SALEM NO. 24J	355.45	29.58	20.42	628.75	232.81	1270.90	107.51	3441434.00
CASCADE UN NO. 5	417.42	20.41	42.43	614.06	197.66	1295.35	105.04	27543.22
PORTLAND NO. 1J	227.59	19.28	18.65	622.18	305.43	1276.13	67.35	5822802
PARKROSE NO. 3	289.77	16.25	16.60	614.71	249.97	1193.44	61.25	354119
GRESHAM NO. 4	364.61	11.70	30.84	606.47	385.59	1402.42	143.20	142299
FALLS CITY NO. 57	346.34	71.56	31.68	607.80	359.16	1420.30	63.53	5500.16
HERMISTON NO. 1	0.0	9.33	108.29	613.73	1100.79	1835.40	47.74	36982.75
HERMISTON NO. 6	363.26	12.07	29.74	615.01	157.06	1180.25	91.36	79846
PENDLETON NO. 16R	299.11	13.03	35.71	616.25	170.57	1140.42	75.87	296170
REDEVILLE NO. 29	305.09	6.17	25.42	614.06	172.32	1126.26	121.45	93121.31
BEAVERTON NO. 48J	277.80	10.22	24.64	608.22	448.08	1372.42	116.50	1697498.00
TOTAL OR MEAN	293.07	33.21	29.61	631.41	292.56	1283.40	94.23	33907594

TABLE 35 REGIONAL EQUALIZATION DISTRICTS
56001 STATISTICAL SUMMARY
SCHOOL FINANCE STATISTICAL SUMMARY

VARIABLES	RANGE	DISTRICT	VALUE
STATE LOT EQUALIZ SIM PER ADM	HIGH 90TH XTILE 80TH XTILE MEDIAN 20TH XTILE 10TH XTILE LOW	MC DERMATT NO. 51 ROCKWOOD NO. 27 HAMILTON CREEK NO. 33 ESTACADA NO. 108 SISTERS NO. 6 TROY NO. 58 MC KENZIE NO. 48	574.10 364.35 380.10 283.74 134.52 0.0 0.0
INSTR CATEG RCPT SIM PER ADM	HIGH 90TH XTILE 80TH XTILE MEDIAN 20TH XTILE 10TH XTILE LOW	PARKSVILLE NO. 82 WOODBURN NO. 103 DALLAS NO. 2 LONG CREEK NO. 17 FAIRMONT NO. 43 TROY NO. 58 IRISH BEND NO. 28	140.00 46.57 31.26 13.14 0.31 0.0 0.0
TRANSPORT RCPT SIM PER ADM	HIGH 90TH XTILE 80TH XTILE MEDIAN 20TH XTILE 10TH XTILE LOW	FLORA NO. 32 MAYIC NO. 42 FOSSIL NO. 21 SISTERS NO. 6 MARTIN NO. 20 BRIGAN NO. 1 NORTH SANJIAN NO. 12	731.71 117.45 74.20 41.38 26.48 21.48 0.0
TOT INTERED RECEIPTS SIM PER ADM	HIGH 90TH XTILE 80TH XTILE MEDIAN 20TH XTILE 10TH XTILE LOW	FLORA NO. 32 REDSPORT NO. 105 SPRINGFIELD NO. 19 UMAPINE NO. 138 OREGON CITY NO. 62 REYNOLDS NO. 7 MILLSBORO UN NO. 337	854.27 711.10 659.04 621.84 613.00 610.10 600.80
TOTAL LOCAL RECEIPTS SIM PER ADM	HIGH 90TH XTILE 80TH XTILE MEDIAN 20TH XTILE 10TH XTILE LOW	PISTOL RIVER NO. 14 JOSEPH NO. 6 MORROW SCH. DIST. 1 DAYTON NO. 8 WOODBURN NO. 103 LA GRANDE NO. 1 UMPUGA NO. 45	4014.95 1094.02 791.84 247.22 90.72 39.02 240.66
TOTAL NONPED RECEIPTS SIM PER ADM	HIGH 90TH XTILE 80TH XTILE MEDIAN 20TH XTILE 10TH XTILE LOW	PISTOL RIVER NO. 14 TIGARD NO. 231 ALBANY NO. 5 NORTH BEND NO. 13 OREGON CITY NO. 62 ROGUE RIVER NO. 35 SODHOUSE NO. 32	5200.11 1977.39 1719.04 1268.54 1109.27 1023.56 674.86
TOTAL NONPED RECEIPTS DIFF PER ADM	HIGH 90TH XTILE 80TH XTILE MEDIAN 20TH XTILE 10TH XTILE LOW	MARISSBURG UN NO. 53 LAKE OSWEGO NO. 73 PARKSVILLE NO. 82 ASHLAND NO. 5 BUTE FALLS NO. 91 REDDLE NO. 70 FRENCHCLEN NO. 16	340.55 167.39 139.84 80.45 38.03 26.16 42.00
TOTAL STATE RCPT DIFF	HIGH 90TH XTILE 80TH XTILE MEDIAN 20TH XTILE 10TH XTILE LOW	PORTLAND NO. 13 CENTRAL NO. 133 CRO-APPELATE NO. 66 BUENA CREST NO. 138 JEWELL NO. 8 NORTH PLAINS NO. 70 LYNCH NO. 28	5822802.00 265831.50 91801.38 56651.02 17753.25 43819.71 421906.75

TABLE 36 REGIONAL EQUALIZATION DISTRICTS
1978-79: DECISIONS

1978-79		1978-79	
D100	YEAR 10 OF SIMULATED		
D101	KINDERGARTEN COST FACTOR	0.50	
D102	GRADTS 1-6 COST FACTOR	1.00	
D103	GRADTS 9-12 COST FACTOR	1.30	
D116	COMPENSATORY (AFDC) COST FACTOR	0.0	
D117	COMPENSATORY (INCOME) COST FACTOR	0.0	
D118	CAREER EDUCATION COST FACTOR	0.0	
D120	NECESSARY SMALL SCHOOL COST FACTOR	0.0	
D200	FLAT GRANT PROGRAM	NO	
D202	AMOUNT OF FLAT GRANT (\$/ADM)	0.0	
D210	FOUNDATION PROGRAM	NO	
D212	AMOUNT OF FOUNDATION (\$/ADM)	0.0	
D215	FUND RECD LOCAL EFFORT (\$/1000)	0.0	
D220	LOCAL GUARANTEED YIELD (LGY)	YES	
D222	LGY REQUIRED LOCAL EFFORT (\$/1000)	10.00	
D225	LGY AMT AT REQD LOCAL EFFORT (\$/ADM)	1310.00	
D228	LGY UPPER LINE RATE (\$/MILL/ADM)	65.00	
D231	LGY KINK POINT TAX RATE (\$/1000)	40.00	
D234	LGY MAX ALLOWED TAX RATE (\$/1000)	16.00	
D237	LGY MAX ALLOWED TAX RATE (\$/1000)	22.00	
D238	DIST ALLOWED TO TAX ABOVE LGY MAX RATE	YES	
D240	DISTRICT TAX RATE	MAINT XP	
D241	ELEMENTARY SPECIFIED TAX RATE (\$/1000)	0.0	
D242	HIGH SCHOOL SPECIFIED TAX RATE (\$/1000)	0.0	
D243	UNITED SPECIFIED TAX RATE (\$/1000)	0.0	
D244	PERCENT OF 73-74 EXPEND TO BE MAINTAINED	160.00	
D245	TAX RATE LIMIT	NO	
D247	AMT RAISED BY EQ DIST (\$/ADM)	500.00	
D301	GRANT FOR KINDERGARTEN (\$/STUDENT)	0.0	
D303	GRANT FOR SPECIAL STUDENTS (% OF 73-74)	160.00	
D316	GRANT FOR COMP ED (1ST 5% OF ADM)	480.00	
D317	GRANT FOR COMP ED (OVER 5% OF ADM)	960.00	
D318	GRANT FOR CAREER ED (\$/STUDENT)	0.0	
D320	GRANT FOR NECESSARY SMALL SCHOOLS (\$/STUD)	0.0	
D330	TRANSPORTATION PRESENT ALLOTMENT	NO	
D331	TRANSPORTATION PERCENT OF REIMB COSTS	120.00	
D338	DEBT SERVICE PERCENT OF PRESENT EXPEND	0.0	
D340	BASIS FOR DISTRICT TYPE ADJUSTMENT	PRESENT	
D345	TCV YEAR USED IN EQUALIZATION PROGRAMS	PREVIOUS	
D350	NON-RESIDENTIAL TCV LOCALLY TAXABLE	YES	
D351	NON-RESIDENTIAL TCV TAXABLE BY TED	YES	
D360	STATE RECAPTURE ALLOWED	NO	
D361	DISTRICTS HELD HARMLESS	NO	
D362	COST OF LIVING ADJUSTMENT	NO	
D363	MAX % INCREASE IN TOT RCPTS OVER 73-74	NOT USED	
D364	USE CHERRY FACTOR FOR PORTLAND	NO	
D400	DISTRICTS PRINTED		SAMPLE
D401	PRINT ORDER		COUNTY

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TABLE 37 REGIONAL EQUALIZATION DISTRICTS
1978-79: RESULTS

THE FOLLOWING DATA ARE REPORTED FOR A REPRESENTATIVE SAMPLE OF SCHOOL DISTRICTS, BUT THE TOTALS OR MEANS ARE FOR THE WHOLE STATE

SCHOOL DISTRICT NAME	APPORTED ADM SIMULATED	PRESENT YEAR ADJ TCY PER ADM	TOT OPER TAX RATE SIM	OPER TAX RATE DIF	TOTAL STATE RCPT SIM PER ADM	TOT RECEIPTS SIMULATED PER ADM
BAKER NO. 5J	3133.65	45575.83	12.69	1.92	807.99	1845.57
OAK GROVE NO. 4	224.00	35993.89	7.41	-1.74	882.66	1797.48
CUMVALLIS NO. 509J	7299.12	72391.64	28.18	7.56	580.84	2847.81
LAKA USAMEGI NO. 7J	7231.70	65960.27	20.89	3.69	536.91	2422.48
OREGON CITY NO. 62	6969.70	62041.98	13.57	-0.61	677.39	1777.59
WYNTY-ONE NO. 91	457.00	46974.40	7.63	0.85	771.93	1837.18
ACTORIA NO. 1	2194.75	53171.06	21.95	8.29	788.97	2497.83
COUS GAY NO. 9	6396.59	53964.33	17.97	-1.25	864.41	2020.79
NORTH BEND NO. 13	3439.35	51179.02	17.63	-0.59	871.39	2050.63
HEMD NO. 1	6809.60	74950.90	16.40	1.38	664.94	2014.56
REDFORD NO. 2J	4753.20	38101.48	19.03	1.11	961.43	2103.64
SOUTH UMPQUA NO. 19	2693.20	34493.01	12.54	3.96	854.52	1852.38
REDSFORD NO. 105	1525.05	95359.54	18.04	5.55	367.90	2115.12
OLEX NO. 11	24.85	214533.11	17.03	5.39	367.57	2941.07
BURNS NO. 2	663.00	53291.14	8.48	1.58	733.17	2213.52
HODD RIVER NO. 1	3349.30	60509.80	21.46	3.29	668.64	2390.25
ASHLAND NO. 5	3284.00	58007.77	14.68	-1.75	802.80	1928.36
HEDFORD NO. 549	11256.92	54974.21	13.04	-2.22	769.82	1690.74
KLAMATH FALLS NO. 1	1611.75	73429.75	9.79	1.20	686.89	2155.13
PLUSH NO. 18	5.50	87394.66	11.41	6.39	148.92	4983.47
EUGENE NO. 4J	19913.59	69088.69	19.31	0.12	660.68	2129.01
SPRINGFIELD NO. 19	10949.17	60990.68	18.41	-0.05	778.98	2104.75
CREWELL NO. 40	1065.30	48545.33	15.68	0.96	890.93	2008.56
MC KENZIE NO. 68	470.75	216100.64	18.28	3.33	220.59	3174.61
CELU NO. 95C	1006.20	35051.16	11.34	1.55	864.97	1649.53
CENTRAL LINN NO. 552	1118.17	149305.44	18.08	3.99	135.74	2263.36
HARPER NO. 66	73.77	112546.91	20.05	3.14	112.99	2028.46
SALEM NO. 24J	23183.07	66300.68	15.85	-1.07	759.10	2089.09
CASCADE OH NO. 5	1529.50	28778.61	9.99	0.70	1093.51	2096.38
PORTLAND NO. 1J	58481.51	117309.87	17.18	3.53	241.09	2178.82
PARKROSC NO. 3	4028.54	88934.90	16.58	1.66	420.87	1969.02
GRESPAN NO. 4	5178.00	37313.23	13.78	-0.35	956.30	2189.15
FALLS CITY NO. 57	133.12	87441.44	8.90	3.67	183.03	2281.85
SHERMAN OH NO. 1	195.32	151445.92	16.28	-0.28	918.26	2930.47
HERASTON NO. 8	2515.22	42868.51	15.10	-3.29	778.65	1964.14
PENDLETON NO. 16R	3400.50	58172.53	6.05	-1.73	843.44	1850.37
REDEVILLE NO. 29	1062.00	35321.01	20.93	1.99	507.79	2167.63
BEAVERTON NO. 48J	23483.39	68578.26				
TOTAL OR MEAN	506387.31	70232.11	4592.39	692.57	643.62	2090.26

TABLE 38 REGIONAL EQUALIZATION DISTRICTS
1978-79: STATISTICAL SUMMARY

SC-4000 FINANCIAL STATISTICAL SUMMARY		VARIABLES		RANGE	DISTRICT	VALUE
WEIGHTED AND SIMULATED		HIGHS:		PORTLAND NO. 1J		58481.51
		90TH XTILE:		LADLE POINT NO. 9		3393.20
		80TH XTILE:		NORTH MARION NO. 15		1840.80
		MEDIAN:		PROSPECT NO. 59		338.60
		20TH XTILE:		BONNEVILLE NO. 46		73.25
		10TH XTILE:		LINDSEY NO. 60		20.25
		LOWS:		TROY NO. 54		1.00
PRESENT YEAR		HIGHS:		FLORA NO. 32		2346781.00
ADJ TLY		90TH XTILE:		MITCHELL NO. 55		228899.19
PER ADM		80TH XTILE:		RIDDLE NO. 70		139281.81
		MEDIAN:		LAKEVIEW NO. 7		66351.94
		20TH XTILE:		SILVERTON NO. 4		45713.29
		10TH XTILE:		NORTH ALBANY NO. 34		36375.63
		LOWS:		MT ANGEL NO. 91		22448.61
TOT OPER TAX		HIGHS:		POWERS NO. 31		39.94
RATE SIM		90TH XTILE:		UKIAH NO. 80		22.00
		80TH XTILE:		SISTERS NO. 6		18.92
		MEDIAN:		BAKER NO. 5J		12.69
		20TH XTILE:		STAYTON OH NO. 4J		7.57
		10TH XTILE:		BETHANY NO. 63		6.17
		LOWS:		VALE OH NO. 3		4.30
OPER TAX		HIGHS:		HEREFORD-UNIT 30J		25.30
RATE DIF		90TH XTILE:		ANTILLOPE NO. 50J		8.47
		80TH XTILE:		JOSEPH NO. 6		5.37
		MEDIAN:		SILVERTON NO. 4		0.86
		20TH XTILE:		BUTTE CREEK NO. 67J		-1.43
		10TH XTILE:		SHUBFL NO. 80		-2.43
		LOWS:		UMAPINE NO. 13R		-8.74
TOTAL STATE		HIGHS:		FLORA NO. 32		2912.70
RCPT SIM		90TH XTILE:		MILTUN-FREEMATER 31		911.76
PER ADM		80TH XTILE:		ROQUE RIVER NO. 35		860.10
		MEDIAN:		GRONER NO. 39		688.25
		20TH XTILE:		RUFUS NO. 3		235.43
		10TH XTILE:		MAVIC NO. 42		147.84
		LOWS:		BROGAN NO. 1		37.50
TOT RECEIPTS		HIGHS:		FIELDS NO. 33		10034.37
SIMULATED		90TH XTILE:		MELTX NO. 1R		3282.23
PER ADM		80TH XTILE:		SILVER LAKE NO. 14		2782.98
		MEDIAN:		DEVER NO. 20		2053.29
		20TH XTILE:		ELGIN NO. 23		1795.69
		10TH XTILE:		SCIO NO. 95C		1649.53
		LOWS:		AGNESS NO. 4		537.30

TABLE 39 REGIONAL EQUALIZATION DISTRICTS
1978-79: STATE RECEIPTS COMPONENTS

THE FOLLOWING DATA ARE REPORTED FOR A REPRESENTATIVE SAMPLE OF SCHOOL DISTRICTS, BUT THE TOTALS OR MEANS ARE FOR THE WHOLE STATE.

SCHOOL DISTRICT NAME	STATE LGY EQUALITY SIM PER ADM	INSTR CATEG RCPT SIM PER ADM	TRANSPORT RCPT SIM PER ADM	TCT INTERMED RECEIPTS SIM PER ADM	TOTAL LOCAL RECEIPTS SIM PER ADM	TOTAL NONFED RECEIPTS SIM PER ADM	TOTAL STATE RCPT DIFF
BAKER NO. 5J	733.21	33.27	37.92	536.76	462.56	1807.31	1597712.00
OAK GROVE NO. 9	835.15	1.55	43.20	511.04	315.28	1708.98	128646.44
CURVALLIS NO. 509J	458.09	67.94	51.37	514.13	1731.22	2876.20	1852018.00
LAKE OSWEGO NO. 7J	477.58	21.67	34.27	516.20	1361.54	2414.65	1994474.00
OREGON CITY NO. 62	607.73	23.95	42.64	512.79	573.88	1764.05	2621571.00
NINETY-ONE NO. 91	684.40	3.60	75.43	517.50	516.51	1005.93	163603.31
ASTORIA NO. 1	720.26	25.31	39.62	512.09	1151.72	2452.78	1048517.88
CODD RAY NO. 9	752.78	53.86	54.16	522.47	599.49	1986.37	3538481.00
NORTH BEND NO. 13	787.91	34.83	45.02	520.13	613.01	2004.53	1779875.00
BEND NO. 1	594.80	18.72	48.20	531.08	773.71	1969.74	3130891.00
REDFORD NO. 2J	891.70	17.98	48.54	529.30	540.10	2070.83	3424679.00
SOUTH UMPQUA NO. 19	768.17	35.07	47.71	613.33	287.91	1755.76	1165328.00
REDSPORT NO. 105	307.93	15.53	43.15	604.52	1130.47	2104.89	168514.50
OLEX NO. 11	0.0	0.0	364.72	524.10	2069.40	2961.07	*7192.17
HUMNS UN NO. 2	667.02	7.27	56.61	552.31	910.78	2196.26	335020.44
HOOD RIVER NO. 1	565.70	24.50	74.85	573.10	1108.68	2350.41	1392457.00
ASHLAND NO. 5	721.19	56.03	22.05	523.59	589.68	1916.07	1598494.00
MEDFORD NO. 549	712.64	23.54	29.96	524.51	376.21	1670.54	5725984.00
KLAMATH FALLS NO. 1	568.20	101.14	23.10	565.27	832.06	2094.23	769870.63
PLUSH NO. 18	0.0	0.0	145.55	649.46	4185.08	4983.47	*1459.48
EUGENE NO. 4J	578.73	61.05	17.26	558.00	888.62	2107.29	7810076.00
SPRINGFIELD NO. 19	694.14	44.16	36.97	558.93	728.59	2066.50	5558044.00
CHESWELL NO. 40	773.00	65.78	48.47	554.47	510.87	1956.27	496311.19
MC KEZIE NO. 68	0.0	70.10	154.44	535.31	2310.65	3093.56	*22507.36
SCIO NO. 95C	743.70	41.49	76.23	535.09	200.94	1601.23	481783.69
CENTRAL LINN NO. 552	0.0	30.86	101.38	511.49	1547.44	2218.27	*109649.75
HARPER NO. 66	0.0	0.0	109.59	528.34	1392.53	2017.01	*19892.36
SALF NO. 24J	675.29	47.77	32.20	513.97	741.16	2024.60	11013201.00
CASCADE UN NO. 5	990.96	31.74	67.46	521.14	434.36	2041.84	1122445.00
PUYALLAB NO. 1J	41.41	170.19	25.39	514.02	1323.32	2085.54	*4575714.00
PARKROSE NO. 3	360.46	28.06	28.37	506.47	1013.62	1948.51	413114.19
GREYHAM NO. 4	465.44	18.30	49.34	508.91	715.20	2177.97	3698791.00
FALLS CITY NO. 57	570.30	101.25	47.85	512.99	1026.84	2253.46	2477.43
SHERMAN UN NO. 1	0.0	16.19	163.73	517.85	2232.45	2928.47	*29205.48
HELMISTON NO. 8	848.33	19.80	47.04	517.33	462.14	1895.25	1096014.00
PEWLETOW NO. 14R	698.87	21.94	54.27	514.06	529.24	1825.22	1535130.00
REDEVILLE NO. 29	789.69	9.87	40.67	508.20	425.56	1783.06	505217.75
BEAVERTON NO. 44J	449.48	15.54	39.31	530.68	1163.00	2178.98	6700072.00
TOTAL OR MEAN	541.36	51.30	47.25	530.68	879.69	2053.99	174282934.37

TABLE 40 REGIONAL EQUALIZATION DISTRICTS
1978-79: STATISTICAL SUMMARY

SCHOOL LEVY-STATE STATISTICAL SUMMARY

VARIABLES	RANGE	DISTRICT	VALUE
STATE LEVY EQUALIZED SIM PER ADM	HIGH: 90TH XTILE: 80TH XTILE: MEDIAN: 20TH XTILE: 10TH XTILE: LOW:	CASCADE UN NO. 5 SHERIDAN NO. 48J ALPINE NO. 26C VERNONIA NO. 47J MURR NO. 17 TROY NO. 54 PAISLEY NO. 11	990.96 824.74 749.30 578.88 0.0 0.0 0.0
INSTR CATEG RCPT SIM PER ADM	HIGH: 90TH XTILE: 80TH XTILE: MEDIAN: 20TH XTILE: 10TH XTILE: LOW:	PARKERSVILLE NO. 52 WODDUBUN NO. 123 BLACHLY NO. 10 FERDALE NO. 10 NORTH HOWELL NO. 51 TROY NO. 54 JUNITA NO. 12	231.74 74.74 49.65 21.16 0.70 0.0 0.0
TRANSPORT RCPT SIM PER ADM	HIGH: 90TH XTILE: 80TH XTILE: MEDIAN: 20TH XTILE: 10TH XTILE: LOW:	FLORA NO. 32 LONG CREEK NO. 17 CROW-APPLEGATE NO. 66 CAMAS VALLEY NO. 21 ELGIN NO. 23 LEBANON NO. 16C DAKVILLE NO. 36	2880.00 191.12 111.21 65.31 41.02 33.44 0.0
TOT INTERLU RECEIPTS SIM PER ADM	HIGH: 90TH XTILE: 80TH XTILE: MEDIAN: 20TH XTILE: 10TH XTILE: LOW:	FLORA NO. 32 OAKLAND NO. 1 SIUSLAN NO. 97J BETHANY NO. 63 ANEX NO. 29 BANKS NO. 13 MILLSBORO UN NO. 3JT	1124.00 609.76 554.73 520.86 512.17 509.85 500.00
TOTAL LOCAL RECEIPTS SIM PER ADM	HIGH: 90TH XTILE: 80TH XTILE: MEDIAN: 20TH XTILE: 10TH XTILE: LOW:	FIELDS NO. 33 WASCO NO. 7 NORTH SANTIAM NO. 12 BEND NO. 1 CLARKES NO. 32 PHOENIX NO. 4 AGNESS NO. 4	9077.23 2390.79 1945.45 773.71 379.90 303.39 292.37
TOTAL NONFED RECEIPTS SIM PER ADM	HIGH: 90TH XTILE: 80TH XTILE: MEDIAN: 20TH XTILE: 10TH XTILE: LOW:	FIELDS NO. 33 LAMEN NO. 18 SILVER LAKE NO. 14 DAKRIODE NO. 76 OREGON CITY NO. 62 LIURDES NO. 124 AGNESS NO. 4	10034.37 3213.01 2782.98 2025.08 1764.05 1632.34 537.30
TOTAL STATE RCPT DIFF	HIGH: 90TH XTILE: 80TH XTILE: MEDIAN: 20TH XTILE: 10TH XTILE: LOW:	SALEM NO. 24J PHOENIX NO. 4 CANBY NO. 86 BUTTE CREEK NO. 67J OLNEY NO. 11C ALSEA NO. 7J PORTLAND NO. 1J	11013201.00 1511159.00 748506.94 119049.25 4483.29 18977.04 4575714.00

TABLE 41 LOCAL GUARANTEED YIELD PLAN WITH
CHERRY ADJUSTMENT: DECISIONS

1973-74			
D100	YEAR TO BE SIMULATED		
D101	KINDERGARTEN COST FACTOR	0.50	
D102	GRADES 1-5 COST FACTOR	1.00	
D103	GRADES 9-12 COST FACTOR	1.30	
D116	COMPENSATORY (AFDC) COST FACTOR	0.0	
D117	COMPENSATORY (INCOME) COST FACTOR	0.0	
D118	CAREER EDUCATION COST FACTOR	0.0	
D120	NECESSARY SMALL SCHOOL COST FACTOR	0.0	
D200	FLAT GRANT PROGRAM	NO	
D202	AMOUNT OF FLAT GRANT (\$/ADM)	0.0	
D210	FOUNDATION PROGRAM	NO	
D212	AMOUNT OF FOUNDATION (\$/ADM)	0.0	
D215	FUND REQD LOCAL EFFORT (\$/1000)	0.0	
D220	LOCAL GUARANTEED YIELD (LGY)	YES	
D222	LGY REQUIRED LOCAL EFFORT (\$/1000)	10.00	
D225	LGY AMT AT REQD LOCAL EFFORT (\$/ADM)	70.00	
D228	LGY LOWER LINE RATE (\$/MILL/ADM)	40.00	
D231	LGY UPPER LINE RATE (\$/MILL/ADM)	25.00	
D234	LGY MIN POINT TAX RATE (\$/1000)	16.00	
D237	LGY MAX ALLOWED TAX RATE (\$/1000)	22.00	
D238	DIST ALLOWED TO TAX ABOVE LGY MAX RATE	YES	
D240	DISTRICT TAX RATE		MAINT XP
D241	ELEMENTARY SPECIFIED TAX RATE (\$/1000)	0.0	
D242	HIGH SCHOOL SPECIFIED TAX RATE (\$/1000)	0.0	
D243	UNIFIED SPECIFIED TAX RATE (\$/1000)	0.0	
D244	PERCENT OF 73-74 EXPEND TO BE MAINTAINED	100.00	
D245	TAX RATE LIMIT	NO	
D247	AMT RAISED BY ED DISTS (\$/ADM)	0.0	
D301	GRANT FOR KINDERGARTEN (\$/STUDENT)	0.0	
D303	GRANT FOR SPECIAL STUDENTS (% OF 73-74)	100.00	
D316	GRANT FOR COMP ED (1ST 5% OF ADM)	0.0	
D317	GRANT FOR COMP ED (OVER 5% OF ADM)	0.0	
D318	GRANT FOR CAREER ED (\$/STUDENT)	0.0	
D320	GRANT FOR NECESSARY SMALL SCHOOLS (\$/STUD)	0.0	
D330	TRANSPORTATION PRESENT ALLOTMENT	NO	
D331	TRANSPORTATION PERCENT OF RETMB COSTS	75.00	
D336	DEBT SERVICE PERCENT OF PRESENT EXPEND	0.0	
D340	BASIS FOR DISTRICT TYPE ADJUSTMENT	PRESENT	
D345	TCV YEAR USED IN EQUALIZATION PROGRAMS	PREVIOUS	
D350	NON-RESIDENTIAL TCV LOCALLY TAXABLE	YES	
D351	NON-RESIDENTIAL TCV TAXABLE BY IED	YES	
D360	STATE RECAPTURE ALLOWED	NO	
D361	DISTRICTS HELD HARMLESS	NO	
D362	COST OF LIVING ADJUSTMENT	NO	
D363	MAX % INCREASE IN TOT RCPTS OVER 73-74	15.00	
D364	USE CHERRY FACTOR FOR PORTLAND	YES	
D400	DISTRICTS PRINTED		SAMPLE
D401	PRINT ORDER		COUNTY

TABLE 42 LOCAL GUARANTEED YIELD PLAN WITH
CHERRY ADJUSTMENT: RESULTS
THE FOLLOWING DATA ARE PROVIDED FOR A REPRESENTATIVE SAMPLE OF SCHOOL DISTRICTS, BUT THE TOTALS OR MEANS ARE FOR THE WHOLE STATE.

SCHOOL DISTRICT NAME	WEIGHTED ADM SIMULATED	PRESENT YEAR ADJ TCY PER ADM	TOT OPER TAX RATE SIM	OPER TAX RATE DIF	TOTAL STATE RCPT SIM PER ADM	TOTAL STATE RCPT DIF PER ADM	TOT RECEIPTS SIMULATED PER ADM	TOT RECEIPT DIFFERENCE PER ADM
BAKER NO. 5J	3066.50	37152.90	12.79	2.02	416.65	113.94	1178.81	128.00
OAK GROVE NO. 4	200.00	23904.33	7.41	-1.74	612.27	266.93	1127.08	53.14
CORVALLIS NO. 509J	8098.09	45176.89	25.22	4.60	301.02	6.18	1707.57	187.00
LAKE OSWEGO NO. 7J	7066.59	43765.06	18.20	1.00	365.35	98.14	1526.16	160.00
OREGON CITY NO. 62	6538.50	41538.87	12.27	-1.91	483.27	162.15	1113.40	96.00
NINETY-ONE NO. 91	400.00	32226.50	6.64	-0.14	584.91	150.59	1167.41	126.73
ASTORIA NO. 1	2220.00	39140.44	16.77	3.03	427.72	120.02	1571.29	142.17
CONIS BAY NO. 9	6504.40	40373.96	17.33	-1.89	441.31	139.05	1257.09	61.00
NORTH HEND NO. 13	3751.30	36728.62	15.41	-2.41	541.76	170.85	1290.10	72.00
HEND NO. 1	6052.00	51026.99	14.62	-0.40	335.05	104.20	1273.23	84.00
REDMOND NO. 2J	3380.60	36175.75	17.40	-0.52	519.68	181.13	1361.31	127.54
SOUTH UMPQUA NO. 19	2554.00	24564.82	11.27	2.69	570.90	126.08	1103.98	53.00
REDSPOUT NO. 105	1691.90	67098.44	15.44	2.95	35.82	-198.00	1329.12	90.00
OLEX NO. 11	39.22	183985.90	7.81	-3.83	253.99	-162.29	1339.64	18.00
HURKS UM NO. 2	653.90	42114.67	8.26	1.36	267.51	36.49	1395.52	45.28
HOOD RIVER NO. 1	3465.07	42828.28	19.11	0.94	312.14	67.70	1505.54	108.00
ASHLAND NO. 5	3235.00	38423.11	14.43	-2.00	450.36	129.52	1206.54	72.00
MEDFORD NO. 549	10882.59	41992.99	12.87	-2.39	387.53	117.39	1059.13	46.00
KLAMATH FALLS NO. 1	2125.00	47821.37	9.16	0.57	264.43	32.56	1323.16	78.00
PLUSH NO. 18	8.05	48294.41	3.37	-1.65	86.96	-192.39	2625.84	18.38
EUGENE NO. 4J	22260.29	44446.17	17.10	-2.09	385.21	143.03	1326.36	59.00
SPRINGFIELD NO. 19	10849.84	39700.19	17.54	-0.92	425.98	153.15	1309.75	85.00
CRESMELL NO. 40	1092.40	30679.12	14.50	-0.22	579.88	165.38	1237.08	78.00
MC KENZIE NO. 68	461.05	171386.42	9.49	-5.46	112.76	-157.49	1973.46	48.95
SCIO NO. 95C	923.10	25359.02	11.62	1.83	574.11	157.19	1032.53	47.00
CENTRAL LINN NO. 552	1005.50	92260.55	12.78	-1.31	72.57	-168.26	1418.07	23.00
HARPER NO. 66	110.50	69795.57	16.34	-0.57	73.83	-181.62	1274.17	26.00
SALEM NO. 24J	24494.19	43066.86	15.05	-1.87	392.27	123.43	1332.64	87.44
CASCADE UM NO. 5	1330.00	23627.67	10.25	0.96	693.44	230.52	1312.57	87.00
PORTLAND NO. 1J	70290.56	67790.33	11.69	-1.96	327.49	61.81	1318.53	11.00
PARKROSE NO. 3	5745.77	50635.40	14.05	-0.87	372.50	105.37	1205.87	52.00
GRESHAM NO. 4	3400.00	35476.60	11.98	0.78	541.77	173.26	1402.65	132.00
FALLS CITY NO. 57	213.00	36109.75	11.28	-2.85	552.61	124.49	1380.86	11.97
SHERMAN UM NO. 1	231.40	108761.04	6.02	0.79	116.99	-163.71	1833.63	43.00
HERMISTON NO. 8	2790.80	26479.96	17.06	0.50	632.60	195.81	1241.55	82.00
PENDLETON NO. 16R	4006.92	41392.41	15.37	-3.08	388.76	200.90	1160.18	68.00
REDEVILLE NO. 29	875.00	24410.24	5.90	-1.88	647.21	211.08	1137.40	113.27
BEAVERTON NO. 48J	21896.59	47375.79	19.90	0.96	281.34	42.74	1378.19	113.59
TOTAL OR MEAN	516233.45	47621.84	3757.95	-141.87	388.27	94.53	1303.61	75.00

TABLE 43 LOCAL CORNHIELDS YIELD PLAN WITH
CHERRY ADJUSTMENT: STATISTICAL SUMMARY

[illegible]

TABLE 44 LOCAL GUARANTEED YIELD PLAN WITH
CHERRY ADJUSTMENT: STATE RECEIPTS COMPONENTS

THE FOLLOWING DATA ARE REPORTED FOR A REPRESENTATIVE SAMPLE OF SCHOOL DISTRICTS, BUT THE TOTALS OR MEANS ARE FOR THE WHOLE STATE.

SCHOOL DISTRICT NAME	STATE LGY FUNDALIC SIM	INSTR CATEG RCPT SIM	TRANSPORT RCPT SIM	TOT INTERMED RECEIPTS SIM	TOTAL LOCAL RECEIPTS SIM	TOTAL NONFED RECEIPTS SIM	TOTAL NONFED RECEIPTS DIF	TOTAL STA RCPT D
PER ADM	PER ADM	PER ADM	PER ADM	PER ADM	PER ADM	PER ADM	PER ADM	PER ADM
BAKER NO. 5J	361.46	7.76	23.63	36.96	686.74	1140.35	128.09	3516.51
OAK GROVE NO. 4	541.43	1.09	27.00	11.04	415.67	1038.98	53.14	5338.9
CORVALLIS NO. 509J	231.13	33.05	33.27	14.65	1369.50	1685.17	187.02	50084.23
LAKE OSWEGO NO. 7J	327.11	12.66	22.07	16.70	1136.04	1518.09	166.20	693529.50
OREGON CITY NO. 62	447.20	5.66	27.09	13.00	603.37	1099.63	59.59	106022.0
NINETY-ONE NO. 91	534.27	0.0	47.14	17.50	533.75	1136.16	126.73	6023.8
ACTORIA NO. 1	394.21	3.19	26.30	12.84	1082.89	1523.45	142.17	266453.50
COOS BAY NO. 9	398.29	4.29	35.01	23.24	756.95	1221.50	61.40	915578.75
NORTH GARD NO. 13	504.75	5.46	27.94	19.99	682.77	1204.53	72.81	64089.5
BEND NO. 1	298.62	3.12	30.10	31.05	862.36	1228.46	84.80	63060.5
REDMOND NO. 2J	480.34	5.67	30.63	29.58	778.72	1328.18	127.54	61231.08
SOUTH UMPQUA NO. 19	531.96	5.21	30.12	114.48	401.01	1085.39	53.70	322001.31
REEDSPORT NO. 195	2.13	1.53	21.67	111.11	117.52	1318.44	90.91	-33499.88
OLEX NO. 11	0.0	0.0	250.85	26.52	1559.14	1839.64	18.66	-636.14
HUMBS UN NO. 2	226.65	2.77	35.80	52.94	1057.62	1378.07	45.26	2385.2
HOOD RIVER NO. 1	256.13	3.89	48.42	75.65	1076.53	1464.32	108.02	234574.19
ASHLAND NO. 5	405.31	27.46	13.58	23.94	719.97	1194.07	72.56	419007.81
MEDFORD NO. 549	363.15	1.84	18.84	24.66	626.62	1038.81	46.87	127752.10
KLAWATH FALLS NO. 1	234.26	10.40	15.09	68.24	927.03	1259.69	78.02	6918.50
PLUSH NO. 19	0.0	0.0	43.65	137.76	2601.12	2825.84	38.38	-1540.77
EUGENE NO. 4J	345.20	23.14	11.12	59.79	866.97	1303.97	59.55	3183963.00
SPRINGFIELD NO. 19	354.13	4.99	23.15	59.04	746.41	1271.43	85.02	164777.70
CRESMELL NO. 40	544.64	0.39	31.07	55.86	547.71	1183.45	78.60	18066.14
MC KENZIE NO. 68	0.0	2.84	105.50	59.37	1712.74	1884.87	48.95	-7575.18
SCIO NO. 95C	522.10	5.17	47.68	35.33	370.74	984.19	47.05	145103.75
CENTRAL LINN NO. 552	0.0	5.47	63.59	35.22	1265.04	1172.83	23.18	-182649.63
HARPER NO. 66	0.0	0.0	70.35	11.76	1176.80	1262.40	26.71	-2006.17
SALEM NO. 24J	358.07	9.89	20.42	28.75	830.19	1251.21	87.83	302337.10
CASCADE UN NO. 5	644.83	2.82	42.43	14.06	570.25	1277.76	11.87	306594.50
PORTLAND NO. 1J	262.04	44.51	16.65	22.18	870.99	1520.65	82.96	54646.44
PARKROSE NO. 3	342.59	7.16	18.60	14.71	797.15	1184.35	52.17	4344744.00
GRESHAM NO. 4	506.96	0.76	30.84	6.47	843.24	1391.48	132.26	60542.0
FALLS CITY NO. 57	517.16	0.0	31.68	7.80	780.34	1346.75	11.97	2713.26
SHERMAN UN NO. 1	0.0	5.44	108.29	13.73	1700.79	1831.51	43.86	-37882.75
HERMISTON NO. 8	596.06	3.68	29.74	15.01	524.25	1171.87	82.96	54646.44
PENDELTON NO. 16R	343.46	5.84	35.71	18.25	726.22	1133.23	68.68	44507.9
REEDVILLE NO. 29	618.58	0.0	25.42	14.06	458.82	1120.09	115.27	17578.3
BEAVERTON NO. 48J	245.92	7.31	24.64	8.22	1079.95	1369.51	113.59	935099.00
TOTAL OR MEAN	342.77	12.22	29.61	31.41	645.02	1264.70	75.54	4879767.7

TABLE 45 LOCAL GUARANTEED YIELD PLAN WITH
CHERRY ADJUSTMENT: STATISTICAL SUMMARY
FARMER FIELD STATISTICAL SUMMARY

VARIABLES	RANGE	DISTRICT	VALUE
TOTAL 10Y EQUALLY 51M PER ADM	HIGH 90TH XITILE 80TH XITILE MEDIAN 20TH XITILE 10TH XITILE LOW	NORTH SANTIAM NO. 12 FIR GROVE NO. 78 FOREST GROVE NO. 15 KLAPATH FALLS UM 2 POND NO. 17 TROY NO. 58 HARPER NO. 66	779.82 554.37 494.44 327.20 0.0 0.0 0.0
15TH CATLG RCPT 51M PER ADM	HIGH 90TH XITILE 80TH XITILE MEDIAN 20TH XITILE 10TH XITILE LOW	LINCOLN CO SCH. D18 PILTON-FLEMY PR UM3 JORDAN VALLEY UM 1 CRANT UM NO. 13 VALL NO. 15 TROY NO. 58 FIELDS NO. 33	55.84 6.79 4.52 0.26 0.0 0.0 0.0
YR. 35PNT RCPT 514 PER ADM	HIGH 90TH XITILE 80TH XITILE MEDIAN 20TH XITILE 10TH XITILE LOW	FLOA NO. 32 HART NO. 42 FUSSEL NO. 21 SISTERS NO. 6 MARTIN NO. 20 BROGAN NO. 1 NORTH SANTIAM NO. 12	731.71 117.45 74.45 41.56 26.66 21.46 0.0
10Y INTERED RECEIPTS 51M PER ADM	HIGH 90TH XITILE 80TH XITILE MEDIAN 20TH XITILE 10TH XITILE LOW	FLOA NO. 32 WELSPONT NO. 105 SPRINGFIELD NO. 19 U-APINE NO. 134 OREGON CITY NO. 62 REYNOLDS NO. 7 YAMILL-CARLTON UM 1	253.66 111.11 59.04 21.65 13.05 10.10 0.0
TOTAL LOCAL RECEIPTS 51M PER ADM	HIGH 90TH XITILE 80TH XITILE MEDIAN 20TH XITILE 10TH XITILE LOW	PISTOL RIVER NO. 16 SHEPARD UM NO. 1 SILVER LAKE NO. 18 EUGENE NO. 43 CANY UM NO. 1 UNION NO. 5 EVERGREEN NO. 10	4614.64 1700.79 1657.02 860.97 552.53 470.50 251.26
TOTAL NOVPLD RECEIPTS 51M PER ADM	HIGH 90TH XITILE 80TH XITILE MEDIAN 20TH XITILE 10TH XITILE LOW	PISTOL RIVER NO. 16 CULVER NO. 4 RIVERDALE NO. 513 NORTH PROVER NO. 83 MOUND NO. 253 HOLF NO. 11 SUDHOUSE NO. 32	5145.68 1967.61 1709.18 1236.69 1090.38 1011.59 366.70
TOTAL NO-PLD RECEIPTS 51M PER ADM	HIGH 90TH XITILE 80TH XITILE MEDIAN 20TH XITILE 10TH XITILE LOW	HARRISBURG UM NO. 53 CLARKES NO. 32 KILGTY-ONE NO. 91 JORDAN NO. 3 CENTRAL LIN. NO. 552 TIGER VALLEY NO. 60 SUDHOUSE NO. 32	533.99 161.61 126.73 65.46 23.18 12.92 -211.76
TOTAL STALL RCPT DIFF	HIGH 90TH XITILE 80TH XITILE MEDIAN 20TH XITILE 10TH XITILE LOW	PORTLAND NO. 13 ROCKWOOD NO. 27 MOLALLA NO. 35 STANFIELD NO. 618 SPRAY NO. 1 CLOVERDALE NO. 22 LINCOLN CO SCH. D18	4344744.00 429159.75 208653.75 23321.11 -13696.30 -19068.75 -685564.66

TABLE 46 LOCAL GUARANTEED YIELD PLAN WITH
CHERRY ADJUSTMENT 1978-79: DECISIONS

1978-79		1978-79	
D100	YEAR TO BE SIMULATED		
D101	KINDERGARTEN COST FACTOR	0.50	
D102	GRADES 1-8 COST FACTOR	1.00	
D103	GRADES 9-12 COST FACTOR	1.30	
D116	COOPERATIVE (40%) COST FACTOR	0.0	
D117	COOPERATIVE (150%) COST FACTOR	0.0	
D118	CAREER EDUCATION COST FACTOR	0.0	
D120	NECESSARY SMALL SCHOOL COST FACTOR	0.0	
D200	FLAT GRANT PROGRAM	NO	
D202	AMOUNT OF FLAT GRANT (\$/ADM)	0.0	
D210	FOUNDATION PROGRAM	NO	
D212	AMOUNT OF FOUNDATION (\$/ADM)	0.0	
D215	FUND RECD LOCAL EFFORT (\$/1000)	0.0	
D220	LOCAL GUARANTEED YIELD (LGY)	YES	
D222	LGY REQUIRED LOCAL EFFORT (\$/1000)	10.00	
D225	LGY AMT AT RECD LOCAL EFFORT (\$/ADM)	1230.00	
D228	LGY LOWER LTV RATE (\$/MILL/ADM)	65.00	
D231	LGY UPPER LTV RATE (\$/MILL/ADM)	40.00	
D234	LGY MAX PERMIT TAX RATE (\$/1000)	16.00	
D237	LGY MAX ALLOWED TAX RATE (\$/1000)	22.00	
D238	DIST ALLOWED TO TAX ABOVE LGY MAX RATE	YES	
D240	DISTRICT TAX RATE		MAINT XP
D241	ELEMENTARY SPECIFIED TAX RATE (\$/1000)	0.0	
D242	HIGH SCHOOL SPECIFIED TAX RATE (\$/1000)	0.0	
D243	UNIFIED SPECIFIED TAX RATE (\$/1000)	0.0	
D244	PERCENT OF 73-74 EXPEND TO BE MAINTAINED	160.00	
D245	TAX RATE LIMIT	NO	
D247	AMT RAISED BY EQ DIST (\$/ADM)	0.0	
D301	GRANT FOR KINDERGARTEN (\$/STUDENT)	0.0	
D303	GRANT FOR SPECIAL STUDENTS (% OF 73-74)	160.00	
D316	GRANT FOR COMP ED (1ST 5% OF ADM)	0.0	
D317	GRANT FOR COMP ED (OVER 5% OF ADM)	0.0	
D318	GRANT FOR CAREER ED (\$/STUDENT)	0.0	
D320	GRANT FOR NECESSARY SMALL SCHOOLS (\$/STUD)	0.0	
D330	TRANSPORTATION PRESENT ALLOTMENT	NO	
D331	TRANSPORTATION PERCENT OF MEING COSTS	120.00	
D338	DEBT SERVICE PERCENT OF PRESENT EXPEND	0.0	
D340	BASIS FOR DISTRICT TYPE ADJUSTMENT		PRESENT
D345	TCV YEAR USED IN EQUALIZATION PROGRAMS		PREVIOUS
D350	NON-RESIDENTIAL TCV LOCALLY TAXABLE	YES	
D351	NON-RESIDENTIAL TCV TAXABLE BY IED	YES	
D360	STATE RECAPTURE ALLOWED	NO	
D361	DISTRICTS HELD HARMLESS	NO	
D362	COST OF LIVING ADJUSTMENT	NO	
D363	MAX % INCREASE IN TOT RCPTS OVER 73-74	NOT USED	
D364	USE CHERRY FACTOR FOR PORTLAND	YES	
D400	DISTRICTS PRINTED		SAMPLE
D401	PRINT ORDER		COUNTY

TABLE 47 LOCAL GUARANTEED YIELD PLAN WITH
CHERRY ADJUSTMENT 1978-79: RESULTS

THE FOLLOWING DATA ARE REPRODUCED FOR A REPRESENTATIVE SAMPLE OF SCHOOL DISTRICTS, BUT THE TOTALS OR MEANS ARE FOR THE WHOLE STATE.

SCHOOL DISTRICT NAME	WETTERED ADM SIMULATED	PRESENT YEAR ADJ TCY PER ADM	TOT OPER TAX RATE SIM	OPER TAX RATE DIF	TOTAL STATE RCPT SIM PER ADM	TOT RECEIPTS SIMULATED PER ADM
BAKER NO. 5J	3135.65	45575.03	13.77	3.00	883.62	1824.53
OAK GROVE NO. 4	224.00	35993.89	6.03	-1.12	1049.90	1797.48
CUMVALLIS NO. 509J	7299.12	72391.64	29.40	8.78	450.18	2873.86
LAKE OSWEGO NO. 7J	7231.70	65960.27	22.19	4.99	536.76	2420.63
OREGON CITY NO. 62	6969.70	62041.98	14.34	0.16	726.44	1762.43
NINETY-ONE NO. 91	437.00	46974.40	8.15	1.37	934.34	1833.58
ASTORIA NO. 1	2194.75	53171.06	22.82	9.86	775.50	2485.15
CUOS RAY NO. 9	6596.39	53964.33	19.55	0.33	808.59	1973.99
NORTH BEND NO. 13	3649.35	51179.02	17.09	0.87	868.99	2024.80
BEND NO. 1	6809.60	74950.93	17.28	2.26	503.04	2000.27
REDMOND NO. 2J	0753.20	38101.48	20.53	2.61	1096.61	2092.11
SOUTH UMPQUA NO. 19	2693.20	34493.01	13.50	4.92	1023.51	1825.22
REEDSPRINT NO. 105	1525.05	9559.54	18.65	6.16	49.16	2102.31
OLEX NO. 11	24.85	214533.11	11.60	-0.04	367.57	2961.07
BURNS NO. 2	663.00	53291.14	9.13	2.23	735.81	2217.76
HOOD RIVER NO. 1	3749.30	60509.80	22.92	4.75	602.14	2362.22
ASHLAND NO. 5	3284.00	58007.77	15.48	-0.95	788.73	1915.64
MEDFORD NO. 549	11256.92	54974.21	13.98	-1.28	765.70	1670.05
KLAMATH FALLS NO. 1	1811.75	73429.75	10.67	2.08	437.78	2073.51
PLUSH NO. 18	5.30	873994.66	4.21	-0.81	148.92	4983.47
EUGENE NO. 4J	19913.59	69086.69	20.62	1.43	507.57	2109.35
SPRINGFIELD NO. 19	10949.17	40090.68	19.64	1.40	697.19	2068.53
CRESWELL NO. 40	1065.30	48545.33	16.62	1.90	899.14	1943.43
MC KENZIE NO. 68	470.25	216100.64	12.74	-2.21	163.14	3109.15
SCIO NO. 95C	1006.20	35051.16	12.34	2.55	1020.48	1615.23
CENTRAL LINN NO. 552	1118.17	149305.04	13.54	-0.51	113.37	2241.00
HARPER NO. 66	73.77	112546.91	16.72	-0.19	112.99	2028.46
SALEM NO. 24J	23183.07	66300.68	16.86	-0.06	640.41	2058.04
CASCADE UN NO. 5	1589.50	28778.61	10.90	1.61	1291.49	2068.40
POWELLAND NO. 1J	58481.51	117309.87	14.15	0.50	277.69	2094.23
PARKROSE NO. 3	4628.54	88934.90	17.72	2.80	249.87	1955.16
FALLS CITY NO. 57	5178.00	37315.23	13.95	2.75	1143.82	2166.60
SHERMAN UN NO. 1	133.12	87441.44	14.32	0.19	384.48	2160.60
HERMISTON NO. 1	195.32	151445.92	7.11	1.68	177.15	2924.59
PENDLETON NO. 16R	2515.22	42868.51	17.76	1.20	1008.47	1950.88
REEDVILLE NO. 29	3400.50	58172.53	16.25	-2.20	752.26	1839.90
BEAVERTON NO. 48J	1062.00	35321.01	6.47	-1.31	1079.80	1700.49
	23483.39	68578.26	22.20	3.26	487.65	2183.00
TOTAL OR MEAN	506387.31	70232.11	4409.74	509.92	627.48	2057.38

TABLE 48 LOCAL GUARANTEED YIELD PLAN WITH
CHERRY ADJUSTMENT 1978-79: STATISTICAL SUMMARY

SCHOOL FINANCE STATISTICAL SUMMARY		VARIABLES		RANGE		DISTRICT		VALUE	
WEIGHTED AND SIMULATED									
				HIGH:		PORTLAND NO. 11		56481.51	
				90TH XTILE:		EAGLE POINT NO. 9		3393.20	
				80TH XTILE:		NORTH MARION NO. 15		1840.80	
				MEDIAN:		PROSPECT NO. 59		338.60	
				20TH XTILE:		BONNEVILLE NO. 46		73.25	
				10TH XTILE:		ELDRIDGE NO. 60		28.25	
				LOW:		TROY NO. 54		1.00	
PRESENT YEAR		PER ADM		HIGH:		FLORA NO. 32		2346781.00	
ADJ TCY				90TH XTILE:		MITCHELL NO. 55		228899.19	
				80TH XTILE:		RINDLE NO. 70		139281.81	
				MEDIAN:		LAKEVIEW NO. 7		66351.94	
				20TH XTILE:		SILVERTON NO. 4		45713.29	
				10TH XTILE:		NORTH ALBANY NO. 34		36375.63	
				LOW:		MT ANGEL NO. 41		22448.61	
TOT OPER TAX		RATE SIM		HIGH:		POWERS NO. 31		43.31	
				90TH XTILE:		BEAVERTON NO. 48J		22.26	
				80TH XTILE:		RLEDSPOUT NO. 105		18.65	
				MEDIAN:		MITCHELL NO. 55		12.04	
				20TH XTILE:		KEV NO. 9J		6.85	
				10TH XTILE:		MOLALLA OH NO. 4		5.73	
				LOW:		FLORA NO. 32		0.16	
OPER TAX		RATE DTF		HIGH:		HEREFORD-UNIT 30J		24.42	
				90TH XTILE:		RUFUS NO. 3		7.85	
				80TH XTILE:		SHEET HOME NO. 55		4.42	
				MEDIAN:		PRICE NO. 6C		0.77	
				20TH XTILE:		ADRIAN NO. 61		-1.43	
				10TH XTILE:		RIVERDALE NO. 51J		-2.50	
				LOW:		ROCKVILLE NO. 2		-15.35	
TOTAL STATE		RCPT SIM		HIGH:		FLORA NO. 32		2912.70	
		PER ADM		90TH XTILE:		YAMHILL NO. 16		1056.79	
				80TH XTILE:		REDLAND NO. 116		947.55	
				MEDIAN:		ESTACADA OH NO. 6		620.98	
				20TH XTILE:		JEWELL NO. 8		153.34	
				10TH XTILE:		GRIGGS NO. 4		91.98	
				LOW:		BUENA CREST NO. 134		4.75	
TOT RECEIPTS		PER ADM		HIGH:		FIELDS NO. 33		10034.37	
SIMULATED				90TH XTILE:		LAFEN NO. 18		3244.72	
				80TH XTILE:		RUFUS NO. 3		2762.02	
				MEDIAN:		WYAT NO. 63J		2038.67	
				20TH XTILE:		OREGON CITY NO. 62		1762.43	
				10TH XTILE:		MOLALLA NO. 35		1609.55	
				LOW:		AGNESS NO. 4		37.30	

TABLE 49 LOCAL GUARANTEED YIELD PLAN WITH
CHERRY ADJUSTMENT 1978-79: STATE RECEIPTS COMPONENTS

THE FOLLOWING DATA ARE REPORTED FOR A REPRESENTATIVE SAMPLE OF SCHOOL DISTRICTS, BUT THE TOTALS OR MEANS ARE FOR THE WHOLE STATE.

SCHOOL DISTRICT NAME	STATE LGY RECEIPTS/STIM PER ADM	INSTR CATEG RCPT SIM PER ADM	TRANSPORT RCPT SIM PER ADM	YCT INTERMED RECEIPTS SIM PER ADM	TOTAL LOCAL RECEIPTS SIM PER ADM	TOTAL NCATED RECEIPTS SIM PER ADM	TOTAL STATE RCPT DIFF
BAKER NO. 5J	829.89	12.23	37.92	36.76	665.68	1766.27	1834717.00
DAM GROVE NO. 4	1002.39	1.55	43.20	11.04	648.04	1708.98	166108.00
CUMVALLIS NO. 509J	356.69	58.67	51.37	14.13	2387.94	2852.25	808276.06
LAKE OSLEIG NO. 7J	479.26	19.82	34.27	16.20	1859.84	2412.80	1993406.00
OREGON CITY NO. 42	671.94	6.79	42.64	12.79	1009.67	1748.89	2963416.00
NINETY-ONE NO. 91	855.42	0.0	75.43	17.50	850.49	1802.33	234579.38
ASTORIA NO. 1	726.94	5.16	39.62	12.09	1652.52	2440.11	1018959.88
COLUMBIA NO. 9	743.76	7.06	54.16	22.47	1108.51	1979.57	3181871.00
NORTH BEND NO. 13	611.53	9.00	45.02	20.13	1089.59	1978.71	1771135.00
HEND NO. 1	447.19	4.44	48.20	31.08	1421.53	1955.45	2028381.00
REDMOND NO. 2J	1038.41	6.45	48.54	29.30	933.39	2059.30	4667233.00
SOUTH UMPQUA NO. 19	964.32	7.90	47.71	113.33	591.76	1728.60	1620440.00
REDSPIRIT NO. 105	0.0	2.72	43.15	104.52	1938.40	2092.08	-320634.25
OLEX NO. 11	0.0	0.0	364.72	24.10	2569.40	2941.07	-7192.17
BURNS UN NO. 2	672.57	4.37	56.61	52.31	1412.38	2200.50	336776.50
HOOD RIVER NO. 1	517.27	6.43	74.85	73.10	1667.16	2342.39	1169729.00
ASHLAND NO. 5	719.84	43.31	22.05	23.59	1091.03	1703.35	1552288.00
MEDFORD NO. 549	729.20	2.85	29.96	24.51	859.64	1409.85	5679547.00
KLAMATH FALLS NO. 1	390.70	19.52	23.10	65.27	1509.56	2012.61	300413.94
PLUSH NO. 18	0.0	0.0	145.35	149.46	4685.08	4963.47	-1459.48
EUGENE NO. 4J	445.29	41.39	17.26	58.00	1522.06	2087.63	4761189.00
SPRINGFIELD NO. 19	648.57	7.94	36.97	58.93	1274.16	2030.29	4662536.00
CRES-FEL NO. 40	846.34	0.65	48.47	54.47	937.53	1891.14	505051.63
MC KENZIE NO. 68	0.0	4.65	154.44	54.32	2810.64	3028.10	-53247.48
SCIO NO. 95C	933.50	7.59	76.23	35.31	511.14	1566.93	638254.38
CENTRAL LINN NO. 552	0.0	8.50	101.38	35.09	2047.45	2195.91	-134652.75
HARPER NO. 66	0.0	0.0	109.59	11.45	1692.57	2017.01	-19892.36
SALEM NO. 24J	587.66	16.72	32.20	28.34	1328.79	1907.54	8261724.00
CASCADE UN NO. 5	1216.92	3.77	67.46	13.97	708.40	2013.87	1437141.00
PORTLAND NO. 1J	162.61	85.59	25.39	21.14	1702.13	2000.95	-2435277.00
PARKROSE NO. 3	203.32	14.22	28.37	14.02	1670.76	1934.65	-378343.69
GRESHAM NO. 4	1090.47	0.79	49.34	6.47	1005.13	2155.42	4669768.00
FALLS CITY NO. 57	336.32	0.0	44.83	6.90	1760.83	2732.47	-42147.63
SHERMAN UN NO. 1	0.0	10.31	163.75	12.98	2732.47	2922.59	-30354.25
HERMISTON NO. 8	951.81	6.54	47.04	14.84	858.66	1861.98	1317534.00
PENDELTON NO. 10R	683.40	11.02	54.27	17.33	1044.71	1814.29	1445375.00
REEDVILLE NO. 29	1035.92	0.0	40.67	14.06	679.33	1775.18	756226.38
BEAVERTON NO. 48J	433.97	10.91	39.31	8.20	1676.50	2174.35	6227175.00
TOTAL OR MEAN	556.58	19.94	47.25	30.68	1362.96	2021.11	166106046.93

TABLE 50 LOCAL GUARANTEED YIELD PLAN WITH
CHERRY ADJUSTMENT 1978-79: STATISTICAL SUMMARY

SCHOOL FINANCE STATISTICAL SUMMARY

VARIABLES	RANGE	DISTRICT	VALUE
STATE LUY EQUALIZ SIM PER ADM	HIGH: 90TH X TILE: 80TH X TILE: MEDIAN: 20TH X TILE: 10TH X TILE: LOW:	CASCADE UM NO. 5 APPEL GATE NO. 40 REUNLAND NO. 116 ESTACADA UM NO. 6 MERC NO. 17 TROY NO. 54 SLASIDE NO. 10	1216.92 990.43 870.13 531.67 0.0 0.0 0.0
INSTR CATEG RCPT SIM PER ADM	HIGH: 90TH X TILE: 80TH X TILE: MEDIAN: 20TH X TILE: 10TH X TILE: LOW:	DENNY NO. 78 FLORA NO. 32 MOLALLA NO. 35 CARLTON NO. 11 VALE NO. 15 TROY NO. 54 BELLFOUNTAIN NO. 23	129.53 11.20 7.17 0.74 0.0 0.0 0.0
TRANSPORT RCPT SIM PER ADM	HIGH: 90TH X TILE: 80TH X TILE: MEDIAN: 20TH X TILE: 10TH X TILE: LOW:	FLORA NO. 32 LONG CREEK NO. 17 CROW-APPEL GATE NO. 66 CAMAS VALLEY NO. 21 ELGIN NO. 23 LERANON NO. 16C DAKVILLE NO. 36	2880.00 191.12 111.21 65.31 41.02 33.44 0.0
TOT INTERMED RECEIPTS SIM PER ADM	HIGH: 90TH X TILE: 80TH X TILE: MEDIAN: 20TH X TILE: 10TH X TILE: LOW:	FLORA NO. 32 OAKLAND NO. 1 SIUSLAN NO. 97J BETHANY NO. 63 ANNEX NO. 29 BANKS NO. 13 YAMHILL-CARLTON UM 1	624.00 109.77 54.73 20.86 12.17 9.85 0.0
TOTAL LOCAL RECEIPTS SIM PER ADM	HIGH: 90TH X TILE: 80TH X TILE: MEDIAN: 20TH X TILE: 10TH X TILE: LOW:	FIELDS NO. 33 MASCOT NO. 7 FORT ROCK NO. 24 GOLD BEACH NO. 3C UKIAH NO. 80 PHOENIX NO. 4 AGNESS NO. 4	9577.23 2890.79 2434.81 1371.90 827.85 653.97 -292.37
TOTAL NONFID RECEIPTS SIM PER ADM	HIGH: 90TH X TILE: 80TH X TILE: MEDIAN: 20TH X TILE: 10TH X TILE: LOW:	FIELDS NO. 33 TIGARD NO. 23J OLNEY NO. 11C RIDDLE NO. 70 CARLTON NO. 11 DAVILLIE NO. 16J AGNESS NO. 4	10034.37 3171.62 2754.82 1996.37 1724.74 1584.85 37.30
TOTAL STATE RCPT DIFF	HIGH: 90TH X TILE: 80TH X TILE: MEDIAN: 20TH X TILE: 10TH X TILE: LOW:	SALEM NO. 24J FERKINIDGE NO. 28J ST. HELENS NO. 502 FOSSIL NO. 21 BUENA CREST NO. 134 BUTE FALLS NO. 91 PORTLAND NO. 1J	8261724.00 1513732.00 762559.25 87921.88 -13591.84 -38287.76 -2435277.00

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